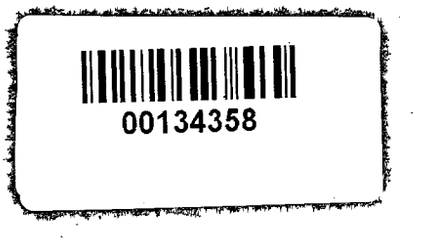
Revised Estimates of Revenue & Expenditure of the Governor-General of India in Council & of the Local Governments for the years 1920-21 to 1935-36

&

Estimates for the years 1920-21, 1921-22 & 1922-23

00134358



Digitized with financial assistance from

Government of Maharashtra

on 01 February, 2020

BOMBAY BRANCH
OF THE
ROYAL ASIATIC SOCIETY.
TOWN HALL, BOMBAY.

EAST INDIA (ESTIMATE)

Revised ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

~~GOVERNMENT OF INDIA~~

For the Year 1920-21.

134358

India Office,
24 May, 1921.

A. HIRTZEL,
Deputy Under Secretary of State.

(*Presented pursuant to the Government of India Act, Sec.* 26 (1) (*b*).)

Ordered, by The House of Commons, *to be Printed,*
25 *May* 1921.

LONDON:
PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE.

To be purchased through any Bookseller or directly from
H.M. STATIONERY OFFICE at the following addresses:
IMPERIAL HOUSE, KINGSWAY, LONDON, W.C. 2, and 28, ABINGDON STREET, LONDON, S.W. 1;
37, PETER STREET, MANCHESTER; 1, ST. ANDREW'S CRESCENT, CARDIFF;
23, FORTH STREET, EDINBURGH;
or from E. PONSONBY, LTD., 116, GRAFTON STREET, DUBLIN.

1921.

118. *Price* 2*d. Net.*

ESTIMATE OF REVENUE AND EXPENDITURE OF THE GOVERNMENT OF INDIA FOR THE YEAR 1920-1921.

LIBRARY
OF THE
BOMBAY
BRANCH
OF THE

No. 1.—ACCOUNT showing the ESTIMATED REVENUE (Imperial and Provincial)

HEADS OF REVENUE.	INDIA, GENERAL. 1920-1921.	N.-W. FRONTIER PROVINCE. 1920-1921.	MADRAS. 1920-1921.	BOMBAY. 1920-1921.	BENGAL. 1920-1921.	U. P. OF AGRA AND OUDH. 1920-1921.	PUNJAB. 1920-1921.	BURMA. 1920-1921.	
Principal Heads of Revenue:	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue	22,46,000	19,45,000	5,90,11,000	4,80,61,000	3,04,85,000	6,72,69,000	2,82,73,000	5,00,20,000	1
Opium	27,000	65,000	6,15,000	10,90,000	3,05,34,000	6,20,000	8,10,000	5,20,000	2
Salt	1,49,99,000	...	1,41,54,000	1,98,00,000	1,48,00,000	...	...	31,00,000	3
Stamps	14,66,000	10,10,000	1,86,57,000	1,87,00,000	2,90,00,000	1,51,50,000	83,32,000	52,00,000	4
Excise	47,03,000	10,49,000	5,47,17,000	4,25,00,000	1,92,00,000	1,85,00,000	1,47,03,000	1,03,80,000	5
Provincial Rates	1,000	1,000	...	...	1,10,000	2,50,000	33,000	...	6
Customs	1,52,000	...	1,92,00,000	15,07,59,000	12,62,60,000	5,50,000	12,000	3,43,88,000	7
Income Tax	91,40,000	4,84,000	2,00,01,000	6,75,85,000	7,50,00,000	85,76,000	62,54,000	1,59,73,000	8
Forest	15,56,000	3,50,000	55,10,000	70,00,000	22,00,000	88,00,000	41,47,000	2,05,00,000	9
Registration	90,000	75,000	31,92,000	15,00,000	28,00,000	12,50,000	6,00,000	4,70,000	10
Tributes from Indian States	20,68,000	...	44,97,000	13,30,000	68,000	3,50,000	1,44,000	4,52,000	11
Total	3,64,48,000	49,79,000	19,95,54,000	35,83,25,000	33,04,57,000	12,13,15,000	6,33,08,000	14,10,03,000	12
Interest	1,23,21,000	30,000	13,75,000	32,35,000	17,04,000	20,00,000	5,21,000	2,93,000	13
Posts and Telegraphs	9,82,94,000	...	...	...	...	...	...	...	14
Mint	12,28,000	...	...	58,61,000	...	...	...	...	15
Receipts by Civil Depts.:									
Law and Justice:	1,41,000	2,51,000	11,35,000	11,00,000	15,60,000	9,17,000	6,75,000	8,16,000	16
Courts of Law	10,36,000	52,000	8,53,000	4,00,000	15,05,000	5,50,000	5,00,000	3,77,000	17
Jails	14,85,000	27,000	6,72,000	2,20,000	3,80,000	2,00,000	3,33,000	4,37,000	18
Police	...	...	1,000	2,34,000	16,05,000	...	...	5,49,000	19
Ports and Pilotage	85,000	27,000	5,20,000	6,45,000	11,00,000	7,23,000	5,08,000	3,62,000	20
Education	34,000	1,000	3,52,000	5,40,000	5,00,000	1,11,000	82,000	1,57,000	21
Medical	6,00,000	...	70,000	12,000	8,000	36,000	1,29,000	20,000	22
Sanitation	3,55,000	7,000	4,30,000	2,85,000	2,30,000	3,04,000	6,40,000	32,000	23
Agriculture	7,19,000	...	19,36,000	2,11,000	12,48,000	35,000	38,000	22,000	24
Scientific and Miscellaneous Depts.									
Total	44,55,000	3,65,000	59,69,000	36,47,000	81,36,000	28,76,000	29,05,000	27,72,000	25
Miscellaneous:									
Receipts in aid of Superannuation, etc.	4,38,000	21,000	2,44,000	9,06,000	2,35,000	2,50,000	1,74,000	78,000	26
Stationery and Printing	6,85,000	18,000	1,71,000	2,22,000	1,90,000	4,06,000	2,86,000	82,000	27
Exchange	...	...	...	...	...	...	...	...	28
Miscellaneous	1,15,21,000	1,54,000	5,22,000	13,72,000	14,20,000	5,20,000	18,74,000	9,31,07,000	29
Total	1,26,44,000	1,93,000	9,37,000	25,00,000	18,45,000	11,76,000	23,34,000	9,32,67,000	30
Railways:									
State Railways (Gross Receipts)	81,27,39,000	...	...	...	...	...	...	...	31
Deduct—Working Expenses	*54,11,55,000*	...	...	...	...	...	...	...	32
,, Surplus profits paid to Companies, etc.	*1,68,34,000*	...	...	...	...	...	...	...	33
Net Receipts	25,47,50,000	...	...	...	...	...	...	...	34
Subsidized Companies (Government share of surplus Profits and Repayment of Advances of Interest)	5,44,000	...	...	...	...	...	...	...	35
Total	25,52,94,000	...	...	...	...	...	...	...	36
Irrigation:									
Major Works: Direct Receipts	...	13,04,000	3,50,000	18,00,000	3,00,000	1,30,35,000	3,41,36,000	17,50,000	37
Portion of Land Revenue due to Irrigation	...	99,000	1,15,09,000	26,20,000	...	21,00,000	1,55,00,000	2,30,000	38
Minor Works and Navigation	1,31,000	...	2,77,000	4,20,000	8,82,000	3,50,000	11,77,000	15,00,000	39
Total	1,31,000	14,03,000	1,21,36,000	48,40,000	11,82,000	1,54,85,000	5,08,13,000	34,80,000	40
Other Public Works:									
Civil Works	2,26,000	1,72,000	4,89,000	19,32,000	9,12,000	6,00,000	8,51,000	4,50,000	41
Military Receipts:									
Army: Effective	2,42,47,000	...	...	...	...	...	...	...	42
Non-effective	8,78,000	...	...	...	...	...	...	...	43
Marine	30,00,000	...	...	...	...	...	...	...	44
Military Works	15,32,000	...	...	...	...	...	...	...	45
Total	2,96,57,000	...	...	...	...	...	...	...	46
TOTAL REVENUE	45,06,98,000	71,42,000	22,04,60,000	38,03,40,000	34,42,36,000	14,34,52,000	12,07,32,000	24,12,65,000	47

in each of the PROVINCES of *British India*, and in *England*, for 1920-1921.

	BIHAR AND ORISSA.	C. P. AND BERAR.	ASSAM.	TOTAL INDIA.	ENGLAND.	GRAND TOTAL.
	1920-1921.	1920-1921.	1920-1921.	1920-1921.	1920-1921.	1920-1921.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,60,15,000	1,39,41,000	89,92,000	32,62,58,000	...	32,62,58,000
2	5,20,000	5,74,000	8,57,000	3,62 32,000	...	3,62,32,000
3	1,000	...	1,000	6,68,55,000	...	6,68,55,000
4	86,36,000	48,50,000	18,26,000	11,28,27,000	...	11,28,27,000
5	1,40,00,000	1,47,00,000	77,00,000	20,21,52,000	...	20,21,52,000
6	1,60,000	...	55,000	6,10,000	...	6,10,000
7	1,000	9,70,000	1,73,000	33,24,65,000	...	33,24,65,000
8	35,83,000	31 00,000	9,84,000	21,06,80,000	...	21,06,80,000
9	9,09,000	44,00,000	15,94,000	5,69,66,000	...	5,69,66,000
10	8,50,000	5 50,000	1,42,000	1,15,19,000	...	1,15,19,000
11	70,000	2,39,000	5,000	92,23,000	...	92,23,000
12	4,47,45,000	4,33,24,000	2,23,29,000	1,36,57,87,000	...	1,36,57,87,000
13	3,18,000	4,40,000	1,87,000	2,24,24,000	1,45,51,000	3,69,75,000
14	...	...	...	9,82,94,000	92,000	9,83,86,000
15	...	...	...	70,89,000	1,000	70,90,000
16	3,54,000	3,08,000	1,52,000	74,09,000	...	74,09,000
17	8,19,000	2,00,000	1,22,000	64,14,000	...	64,14,000
18	72,000	19,000	1,00,000	39,45,000	...	39,45,000
19	...	...	...	23,89 000	...	23,89,000
20	3,81,000	2,71,000	2,19,000	48,41,000	...	48,41,000
21	88,000	12,000	8,000	18,85,000	2,000	18,87,000
22	25,000	48,000	76,000	10,24,000	...	10,24,000
23	60,000	2,10,000	29,000	25,82,000	...	25,82,000
24	1,94,000	47,000	19,000	44,69,000	23,000	44,92,000
25	19,93,000	11,15,000	7,25,000	3,49,58,000	25,000	3,49,83,000
26	97,000	3,78,000	38,000	28,59,000	4,08,000	32,67,000
27	42,000	63,000	9,000	21,74,000	...	21,74,000
28	...	...	...	...	...	...
29	3,71,000	2,21,000	52,000	11,11,34,000	61,91,000	11,73,25,000
30	5,10,000	6,62,000	99,000	11,61,67,000	65,99,000	12,27,66,000
31	...	...	1,30,000	81,28,69,000	4,86,000	81,33,55,000
32	...	...	*1,65,000*	*54,13,20,000*	...	*54,13,20,000*
33	...	...	...	*1,68,34,000*	...	*1,68,34,000*
34	...	...	—35,000	25,47,15 000	4,86,000	25,52,01,000
35	...	...	...	5,44,000	21,42,000	26,86,000
36	...	...	—35,000	25,52,59,000	26,28,000	25,78,87,000
37	29,85,000	3,90,000	...	5,60,50,000	...	5,60,50,000
38	...	6,000	...	3,20,64,000	...	3,20,64,000
39	78,000	46,000	...	48,61,000	...	48,61,000
40	30,63,000	4,42,000	...	9,29,75,000	...	9,29,75,000
41	6,30,000	4,07,000	1,95,000	68,64,000	...	68,64,000
42	...	...	...	2,42,47,000	35,45,000	2,77,92,000
43	...	...	...	8,76,000	5,00,000	13,76,000
44	...	...	...	30,00,000	...	30,00,000
45	...	...	...	15,32,000	...	15,32,000
46	...	...	...	2,96,57,000	40,45,000	3,37,02,000
47	5,12,59,000	4,68,90,000	2,85,00,000	2,02,94,74,000	2,79,41,000	2,05,74,15,000

No. 2.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial and Provincial)

HEADS OF EXPENDITURE.	INDIA, GENERAL.	N.-W. FRONTIER PROVINCE.	MADRAS.	BOMBAY.	BENGAL.	U. P. OF AGRA AND OUDH.	PUNJAB.	BURMA.	
	1920-1921.	1920-1921.	1920-1921.	1920-1921.	1920-1921.	1920-1921.	1920-1921.	1920-1921.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direct Demands on the Revenues:									
Refunds and Drawbacks	51,87,000	61,000	38,01,000	1,13,41,000	68,70,000	10,40,000	6,42,000	15,71,000	1
Assignments and Compensations	37,18,000	20,000	13,53,000	1,20,87,000	2,60,000	3,23,000	1,03,000	1,000	2
Charges in respect of Collection, *viz.*:									
Land Revenue	10,01,000	10,06,000	1,85,62,000	1,40,00,000	73,25,000	1,37,49,000	75,93,000	80,54,000	3
Opium (including cost of Production)	4,000	...	...	...	35,000	1,21,71,000	...	...	4
Salt (including cost of Production)	23,98,000	...	23,03,000	34,20,000	2,65,000	...	...	52,000	5
Stamps	—*10,66,000*	31,000	5,05,000	4,25,000	7,20,000	3,07,000	2,48,000	1,35,000	6
Excise	1,79,000	36,000	25,09,000	38,32,000	12,20,000	6,30,000	3,27,000	14,42,000	7
Customs	...	...	6,20,000	23,15,000	17,15,000	...	...	9,90,000	8
Income Tax	45,000	16,000	3,56,000	5,90,000	3,07,000	3,76,000	2,12,000	1,69,000	9
Forest	25,25,000	4,50,000	47,07,000	48,50,000	11,90,000	69,50,000	33,58,000	72,88,000	10
Registration	20,000	24,000	21,07,000	6,07,000	15,20,000	4,40,000	2,23,000	1,23,000	11
Total	1,40,16,000	16,44,000	3,68,23,000	5,34,67,000	2,14,57,000	3,59,86,000	1,27,06,000	1,38,28,000	12
Interest:									
Interest on Debt	17,57,88,000	...	4,84,000	21,98,000	5,10,000	13,47,000	2,23,000	2,66,000	13
Deduct—Amounts chargeable to Railways	*9,92,54,000*	...	...	...	...	...	...	...	14
Deduct—Amounts chargeable to Irrigation	*2,28,21,000*	...	...	...	...	...	...	...	15
Remainder chargeable on Ordinary Debt	5,37,13,000	...	4,84,000	21,93,000	5,10,000	13,47,000	2,23,000	2,66,000	16
Interest on other Obligations	1,97,62,000	...	4,40,000	6,63,000	4,37,000	11,65,000	3,33,000	2,94,000	17
Total	7,34,75,000	...	9,24,000	28,61,000	9,47,000	25,12,000	5,56,000	5,60,000	18
Posts and Telegraphs	8,86,44,000	...	...	...	...	...	...	...	19
Mint	12,74,000	...	...	10,98,000	...	...	...	...	20
Salaries and Expenses of Civil Departments:									
General Administration	1,09,33,000	4,25,000	32,76,000	45,69,000	41,15,000	33,26,000	26,68,000	30,69,000	21
Law and Justice:									
Courts of Law	5,58,000	9,04,000	1,20,97,000	77,00,000	1,32,70,000	95,46,000	63,53,000	59,81,000	22
Jails	31,86,000	4,48,000	28,85,000	28,00,000	41,80,000	34,04,000	25,55,000	19,26,000	23
Police	33,87,000	44,66,000	1,78,96,000	1,78,00,000	1,63,25,000	1,69,89,000	98,92,000	1,85,05,000	24
Ports and Pilotage	...	...	41,000	1,72,000	16,00,000	...	...	24,62,000	25
Education	14,45,000	9,81,000	1,32,27,000	1,45,64,000	1,07,85,000	1,19,65,000	69,39,000	45,10,000	26
Ecclesiastical	2,33,000	67,000	4,62,000	4,47,000	2,68,000	3,46,000	3,71,000	1,52,000	27
Medical	17,30,000	4,05,000	46,43,000	41,00,000	36,34,000	23,14,000	20,70,000	25,44,000	28
Sanitation	26,44,000	2,14,000	23,77,000	15,78,000	9,96,000	15,83,000	9,64,000	10,06,000	29
Political	2,25,16,000	41,52,000	1,76,000	12,96,000	48,000	1,86,000	6,56,000	16,02,000	30
Agriculture	16,30,000	1,17,000	23,46,000	23,05,000	17,75,000	21,68,000	27,11,000	11,87,000	31
Scientific and Miscellaneous Departments	79,15,000	35,000	22,34,000	9,99,000	8,95,000	4,42,000	4,14,000	3,17,000	32
Total	5,61,77,000	1,22,84,000	6,16,60,000	5,83,30,000	5,78,91,000	5,22,69,000	3,55,96,000	4,35,61,000	33
Miscellaneous Civil Charges:									
Territorial and Political Pensions	1,99,000	60,000	2,81,000	4,63,000	6,05,000	7,39,000	70,000	1,69,000	34
Civil Furlough and Absentee Allowances	1,01,000	...	27,000	59,000	1,000	...	4,000	...	35
Superannuation Allowances and Pensions	18,04,000	2,38,000	39,96,000	44,97,000	41,10,000	44,32,000	28,39,000	17,39,000	36
Stationery and Printing	32,73,000	1,46,000	34,42,000	33,94,000	21,42,000	18,28,000	10,97,000	10,13,000	37
Exchange	2,63,30,000	...	...	...	...	...	...	...	38
Miscellaneous	62,73,000	4,78,000	6,93,000	13,02,000	3,55,000	5,09,000	22,62,000	7,41,000	39
Total	3,79,80,000	9,22,000	84,44,000	97,15,000	72,13,000	75,08,000	62,72,000	36,62,000	40
Famine Relief and Insurance:									
Famine Relief	...	20,000	4,75,000	17,00,000	10,000	8,000	1,00,000	51,000	41
Construction of Protective Railways	...	...	...	...	...	...	...	...	42
Construction of Protective Irrigation Works	...	...	1,51,000	37,74,000	1,000	3,93,000	...	...	43
Reduction or Avoidance of Debt	52,07,000	...	...	...	...	...	...	...	44
Total	52,07,000	20,000	6,26,000	54,74,000	11,000	4,01,000	1,00,000	51,000	45
Carried forward	27,67,73,000	1,48,20,000	10,84,77,000	13,09,45,000	8,75 19,000	9,86,76,000	5,52,30,000	6,76,62,000	46

in each of the Provinces of *British India*, and in *England*, for 1920-1921.

	Bihar and Orissa.	C. P. and Berar.	Assam.	Total India.	England.	Grand Total.
	1920-1921.	1920-1921.	1920-1921.	1920-1921.	1920-1921.	1920-1921.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,58,000	6,58,000	94,000	3,15,23,000	...	3,15,23,000
2	96,000	25,69,000	54,000	2,05,84,000	...	2,05,84,000
3	37,78,000	53,10,000	20,42,000	8,24,20,000	30,000	8,24,50,000
4	...	...	...	1,22,10,000	10,000	1,22,20,000
5	77,000	...	1,000	85,46,000	55,000	86,01,000
6	2,37,000	1,46,000	62,000	17,53,000	36,00,000	53,53,000
7	9,82,000	7,68,000	1,57,000	1,20,82,000	9,000	1,20,91,000
8	19,000	...	...	56,59,000	14,000	56,73,000
9	62,000	1,00,000	6,000	22,39,000	13,000	22,52,000
10	6,08,000	26,66,000	9,48,000	3,55,40,000	9,17,000	3,64,57,000
11	5,32,000	2,59,000	93,000	59,53,000	...	59,53,000
12	66,49,000	1,24,76,000	34,57,000	21,85,09,000	46,48,000	22,31,57,000
13	2,77,000	4,15,000	78,000	18,15,86,000	7,23,64,000	25,39,50,000
14	...	...	...	*9,92,54,000*	*3,77,47,000*	*13,70,01,000*
15	...	...	...	*2,28,21,000*	*12,57,000*	*2,40,78,000*
16	2,77,000	4,15,000	78,000	5,95,11,000	3,33,60,000	9,28,71,000
17	2,42,000	2,15,000	89,000	2,56,40,000	...	2,56,40,000
18	5,19,000	6,30,000	1,67,000	8,31,51,000	3,33,60,000	11,65,11,000
19	...	...	...	8,86,44,000	1,02,18,000	9,88,62,000
20	...	...	...	23,72,000	6,26,000	29,98,000
21	23,63,000	15,20,000	9,93,000	3,72,57,000	1,14,71,000	4,87,28,000
22	54,09,000	46,33,000	13,30,000	6,77,81,000	25,000	6,78,06,000
23	19,84,000	10,00,000	4,11,000	2,47,82,000	...	2,47,82,000
24	70,47,000	54,70,000	29,19,000	12,07,16,000	61,000	12,07,77,000
25	9,000	...	69,000	43,53,000	3,000	43,56,000
26	52,69,000	50,68,000	19,05,000	7,69,58,000	2,23,000	7,71,81,000
27	40,000	1,51,000	27,000	25,64,000	7,000	25,71,000
28	15,73,000	11,47,000	7,17,000	2,48,77,000	3,08,000	2,51,85,000
29	3,65,000	6,81,000	4,05,000	1,28,13,000	50,000	1,28,63,000
30	93,000	43,000	9,09,000	3,16,77,000	4,69,000	3,21,46,000
31	7,06,000	12,40,000	3,41,000	1,65,26,000	79,000	1,66,05,000
32	2,33,000	4,05,000	2,38,000	1,41,27,000	9,86,000	1,51,13,000
33	2,50,91,000	2,13,58,000	1,02,64,000	43,44,31,000	1,36,82,000	44,81,13,000
34	51,000	1,70,000	8,000	28,15,000	1,06,000	29,21,000
35	12,000	...	1,000	2,05,000	1,07,50,000	1,09,55,000
36	11,84,000	13,65,000	4,82,000	2,66,86,000	2,10,35,000	4,77,21,000
37	9,05,000	5,33,000	2,26,000	1,79,99,000	28,04,000	2,08,03,000
38	...	...	...	2,63,30,000	...	2,63,30,000
39	2,62,000	3,02,000	4,76,000	1,36,58,000	8,84,000	1,45,42,000
40	24,14,000	23,70,000	11,93,000	8,76,93,000	3,55,79,000	12,32,72,000
41	4,70,000	8,50,000	1,000	36,85,000	...	36,85,000
42	...	...	...	...	...	...
43	1,13,000	15,48,000	...	59,80,000	1,28,000	61,08,000
44	...	...	...	52,07,000	...	52,07,000
45	5,83,000	23,98,000	1,000	1,48,72,000	1,28,000	1,50,00,000
46	3,52,56,000	3,92,32,000	1,50,82,000	92,96,72,000	9,82,41,000	1,02,79,13,000

No. 2.—Account showing the Estimated Expenditure (Imperial and Provincial)

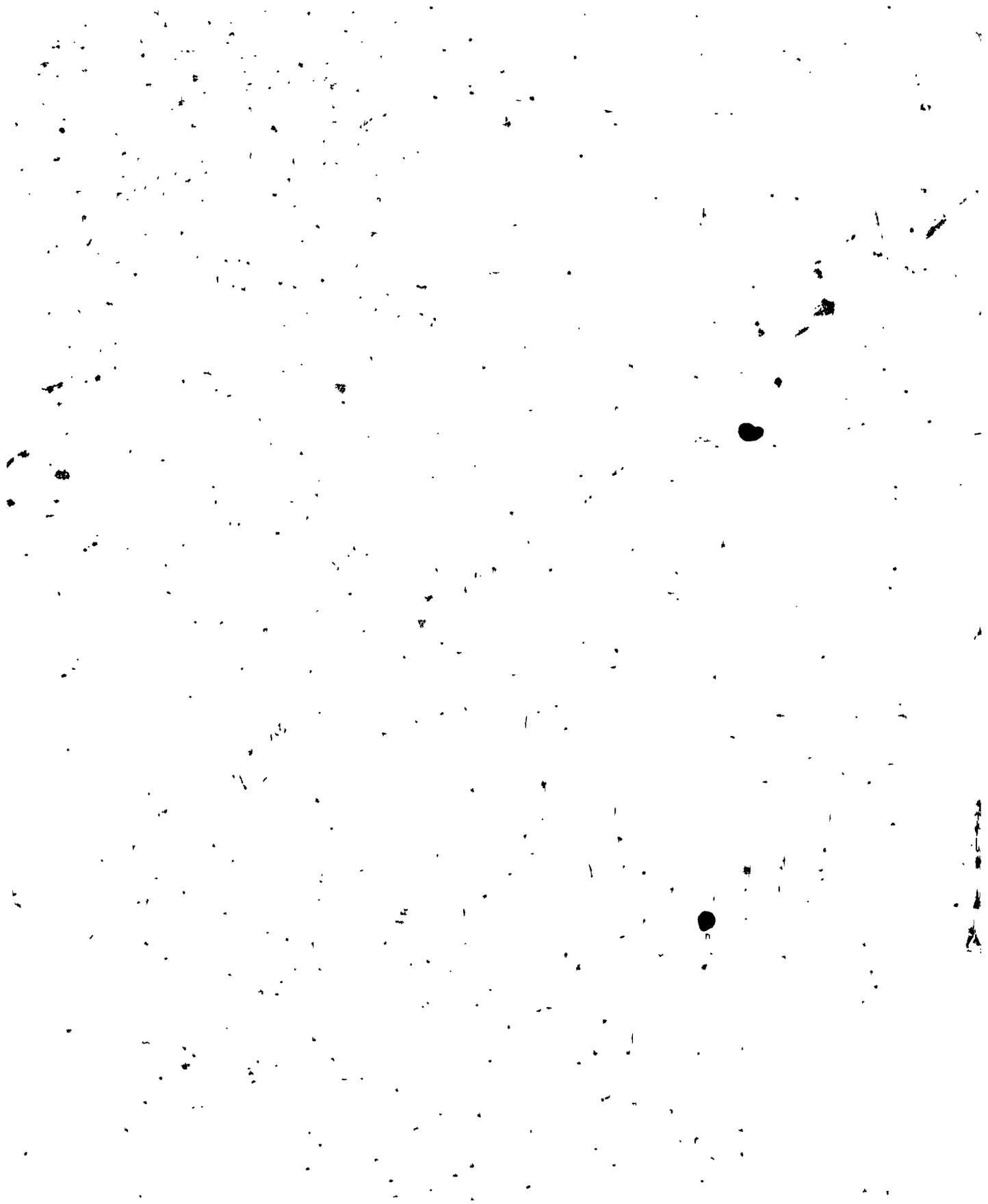
HEADS OF EXPENDITURE.	INDIA, GENERAL.	N.-W. F. PROVINCE.	MADRAS.	BOMBAY.	BENGAL.	U. P. OF AGRA AND OUDH.	PUNJAB.	BURMA.	
	1920-1921.	1920-1921.	1920-1921.	1920-1921.	1920-1921.	1920-1921.	1920-1921	1920-1921.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward . . .	27,67,73,000	1,48,20,000	10,84,77,000	13,09,45,000	8,75,19,000	9,86,76,000	5,52,80,000	6,76,62,000	1
Railway Revenue Account.									
State Railways :									
Interest on Debt	10,46,46,000	...	...	...	...	...	...	...	2
Annuities in purchase of Railways .	47,96,000	...	...	...	...	...	...	...	3
Sinking Funds	3,87,000	...	...	...	...	...	...	...	4
Interest on Capital deposited by Companies	32,72,000	...	...	...	...	...	...	...	5
Subsidized Companies : Land, etc. .	6,21,000	...	...	...	...	10,000	...	...	6
Miscellaneous Railway Expenditure .	20,31,000	...	...	...	...	...	...	1,00,000	7
Total .	11,57,53,000	...	...	...	...	10,000	...	1,00,000	8
Irrigation :									
Major Works :									
Working Expenses	...	9,30,000	21,67,000	23,18,000	2,68,000	47,27,000	1,25,28,000	8,70,000	9
Interest on Debt	—10,77,000	9,60,000	31,89,000	32,65,000	4,19,000	42,65,000	75,59,000	9,49,000	10
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance .	...	...	...	...	...	...	...	...	11
Minor Works and Navigation . . .	1,49,000	1,03,000	43,06,000	45,10,000	27,02,000	6,97,000	17,01,000	43,16,000	12
Total .	—9,28,000	19,93,000	96,62,000	1,00,93,000	33,89,000	96,89,000	2,17,88,000	61,35,000	13
Other Public Works :									
Construction of Railways charged to Provincial Revenues . . .	...	...	...	...	...	...	...	23,00,000	14
Civil Works	49,11,000	28,15,000	1,23,62,000	2,02,77,000	1,59,55,000	1,16,02,000	1,48,84,000	1,42,82,000	15
Total .	49,11,000	28,15,000	1,23,62,000	2,02,77,000	1,59,55,000	1,16,02,000	1,48,84,000	1,65,82,000	16
Military Services :									
Army :									
Effective	53,63,35,000	...	...	...	...	...	...	...	17
Non-effective	2,33,63,000	...	...	...	...	...	...	...	18
Marine	62,61,000	...	...	...	...	...	...	...	19
Military Works	5,89,16,000	...	...	...	...	...	...	...	20
Total .	62,53,75,000	...	...	...	...	...	...	...	21
Total Expenditure .	1,02,18,84,000	1,96,28,000	13,05,01,000	16,13,15,000	10,68,63,000	11,99,77,000	9,19,02,000	9,04,79,000	22
Add—Portion of Allotments to Provincial Governments not spent by them in the year . .	...	...	...	...	...	...	...	8,19,44,000	23
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . .	...	...	*1,75,66,000*	*1,32,01,000*	*83,19,000*	*1,38,40,000*	*62,71,000*	...	24
Total Expenditure charged to Revenue	1,02,18,84,000	1,96,28,000	11,29,35,000	14,81,14,000	9,85,44,000	10,61,37,000	8,56,31,000	17,24,23,000	25
Railway, Irrigation and other Capital not charged to Revenue :									
Capital Outlay on Railways and Irrigation Works :									
State Railways	6,62,36,000	...	...	...	...	...	...	...	26
Irrigation Works	26,000	4,53,000	7,16,000	1,81,000	9,00,000	21,09,000	9,74,000	—2,31,000	27
Initial Expenditure on New Capital at Delhi	1,02,46,000	...	...	...	...	...	...	...	28
Bombay Development Scheme . .	...	...	...	57,18,000	...	...	...	...	29
Total .	7,66,38,000	4,53,000	7,16,000	58,99,000	9,00,000	21,09,000	9,74,000	—2,31,000	30

DELHI,

March 31st, 1921.

in each of the Provinces of *British India*, and in *England*, for 1920-1921.

	Bihar and Orissa.	C P. and Berar.	Assam.	Total India.	England.	Grand Total.
	1920-1921.	1920-1921.	1920-1921.	1920-1921.	1920-1921.	1920-1921.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,52,56,000	3,92,32,000	1,50,82,000	92,93,72,000	9,82,41,000	1,02,79,13,000
2	...	...	...	10,46,46,000	3,77,47,000	14,23,93,000
3	...	...	...	47,96,000	3,35,75,000	3,83,71,000
4	...	...	...	3,87,000	27,09,000	30,96,000
5	...	...	...	32,72,000	2,11,51,000	2,44,23,000
6	...	...	5,000	6,36,000	...	6,36,000
7	...	...	1,000	21,32,000	14,49,000	35,81,000
8	...	...	6,000	11,58,69,000	9,66,31,000	21,25,00,000
9	15,95,000	6,50,000	...	2,60,53,000	23,000	2,60,76,000
10	20,34,000	14,38,000	...	2,30,01,000	12,57,000	2,42,58,000
11	...	...	...	...	...	...
12	4,89,000	7,61,000	77,000	1,98,11,000	1,000	1,98,12,000
13	41,18,000	28,49,000	77,000	6,88,65,000	12,81,000	7,01,46,000
14	...	...	10,000	23,10,000	...	23,10,000
15	80,34,000	95,48,000	47,33,000	11,94,03,000	1,38,000	11,95,41,000
16	80,34,000	95,48,000	47,43,000	12,17,13,000	1,38,000	12,18,51,000
17	...	...	...	53,63,35,000	7,85,79,000	61,49,14,000
18	...	...	...	2,38,63,000	3,24,51,000	5,63,14,000
19	...	...	...	62,61,000	57,31,000	1,19,92,000
20	...	...	...	5,89,16,000	15,43,000	6,04,59,000
21	...	...	...	62,53,75,000	11,83,04,000	74,36,79,000
22	4,74,08,000	5,16,29,000	1,99,08,000	1,86,14,94,000	31,45,95,000	2,17,60,89,000
23	...	...	1,20,000	8,20,64,000	...	8,20,64,000
24	*40,03,000*	*82,12,000*	...	*7,14,12,000*	...	*7,14,12,000*
25	4,34,05,000	4,34,17,000	2,00,28,000	1,87,21,46,000	31,45,95,000	2,18,67,41,000
26	...	...	...	6,62,36,000	17,91,12,000	24,53,48,000
27	...	9,09,000	...	60,37,000	1,80,000	62,17,000
28	...	...	...	1,02,46,000	21,75,000	1,24,21,000
29	...	...	...	57,18,000	...	57,18,000
30	...	9,09,000	...	8,82,37,000	18,14,67,000	26,97,04,000



EAST INDIA (ESTIMATE).

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

Governor-General of India in Council, and of the Local Governments

For the Year 1921–22.

India Office,
29 May 1922.

F. W. DUKE,
Under Secretary of State.

LONDON:
PRINTED & PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE
To be purchased through any Bookseller or directly from H.M. STATIONERY OFFICE at the following addresses: Imperial House, Kingsway, London, W.C. 2, and 28 Abingdon Street, London, S.W. 1; 37 Peter Street, Manchester; 1 St. Andrew's Crescent, Cardiff; and 23 Forth Street, Edinburgh; or from EASON & SON, Limited, 40 & 41 Lower Sackville Street, Dublin.
1922
Price 3s. 6d. net.

No. I.—ACCOUNT showing the ESTIMATED REVENUE of the CENTRAL GOVERNMENT

Heads of Revenue.	India.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs	1,54,000	—	—	2,05,48,000	14,03,43,000	14,90,95,000	6,30,000
II. Taxes on Income	94,96,000	46,000	6,12,000	1,37,89,000	7,02,50,000	5,52,00,000	88,17,000
III. Salt	1,76,52,000	1,000	—	1,44,48,000	1,27,00,000	1,58,90,000	—
IV. Opium	19,000	7,000	80,000	9,00,000	11,17,000	2,35,82,000	7,79,000
V. Land Revenue	11,55,000	9,04,000	16,07,000	—	—	—	—
VI. Excise	38,59,000	7,96,000	9,26,000	—	—	—	—
VII. Stamps	12,89,000	1,56,000	9,82,000	—	—	—	—
VIII. Forest	9,54,000	19,000	4,00,000	—	—	—	—
IX. Registration	83,000	8,000	81,000	—	—	—	—
X. Tributes from Indian States.	20,65,000	—	—	44,97,000	14,30,000	68,000	3,50,000
XI. State Railways—							
Gross Receipts	81,77,44,000	—	—	—	—	—	—
Deduct—Working Expenses	*65,88,80,000*	—	—	—	—	—	—
Surplus profit paid to Companies.	*1,04,09,000*	—	—	—	—	—	—
XII. Subsidised Companies	10,12,000	—	—	—	—	—	—
XIIIA. Irrigation Works for which Capital Accounts are kept.							
Direct Receipts—							
Productive	—	—	17,75,000	—	—	—	—
Unproductive	—	67,000	—	—	—	—	23,000
Portion of Land Revenue due to Irrigation.	—	—	1,27,000	—	—	—	—
Deduct—Working Expenses	—	*44,000*	*10,91,000*	—	—	—	*1,13,000*
XIVA. Irrigation Works for which no Capital Accounts are kept.	4,000	—	—	—	—	—	—
XV. Posts and Telegraphs—							
Gross Receipts	9,12,92,000	—	—	—	—	—	—
Deduct—Working Expenses	*8,72,94,000*	—	—	—	—	—	—
XVI. Interest	45,33,000	14,000	32,000	8,24,000	14,15,000	12,24,000	—
XVII. Administration of Justice.	57,000	58,000	2,27,000	—	—	—	—
XVIII. Jails and Convict Settlements.	9,56,000	1,000	50,000	—	—	—	—
XIX. Police	14,59,000	46,000	17,000	—	—	—	—
XX. Ports and Pilotage	—	—	—	—	2,00,000	14,00,000	—
XXI. Education	62,000	26,000	27,000	—	—	—	—
XXII. Medical	47,000	6,000	1,000	—	—	—	—
XXIII. Public Health	3,07,000	—	—	—	—	—	—
XXIV. Agriculture	5,02,000	14,000	11,000	—	—	—	—
XXV. Industries	1,50,000	—	—	—	—	—	—
XXVI. Miscellaneous Departments.	6,20,000	—	—	37,000	50,000	1,02,000	23,000
XXVII. Currency	4,04,38,000	3,000	7,000	24,000	54,000	10,000	15,000
XXVIII. Mint	2,55,000	—	—	—	11,66,000	—	—
XXIX. Exchange	—	—	—	—	—	—	—
XXX. Civil Works	1,35,000	52,000	2,06,000	21,000	44,000	1,47,000	55,000
XXXIII. Receipts in aid of Superannuation.	7,70,000	9,000	25,000	1,33,000	1,69,000	2,44,000	1,77,000
XXXIV. Stationery	6,22,000	—	21,000	17,000	4,000	—	61,000
XXXV. Miscellaneous	5,47,41,000	4,000	1,66,000	2,98,000	3,15,000	14,80,000	2,44,000
XXXVI. Army	4,40,57,000	—	—	—	—	—	—
XXXVII. Marine	46,67,000	—	—	—	—	—	—
XXXVIII. Military	15,30,000	—	—	—	—	—	—
XXXIX. Contributions, &c.	—	—	—	3,83,81,000	1,39,42,000	1,55,05,000	2,58,76,000
XL. Miscellaneous adjustments between Provincial and Central Governments.	—	—	—	18,10,000	5,000	9,000	2,000
TOTAL	34,61,03,000	21,93,000	62,89,000	9,57,27,000	24,32,04,000	26,39,56,000	3,69,39,000

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1921–22.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.	England.*	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,000	3,41,13,000	1,000	9,00,000	2,25,000	34,60,14,000	—	34,60,14,000
39,04,000	1,15,69,000	30,21,000	41,61,000	5,48,000	18,14,13,000	—	18,14,13,000
—	34,70,000	1,000	—	—	6,41,62,000	—	6,41,62,000
9,25,000	6,60,000	7,58,000	6,54,000	8,43,000	3,03,24,000	—	3,03,24,000
—	—	—	—	—	36,66,000	—	36,66,000
—	—	—	—	—	55,81,000	—	55,81,000
—	—	—	—	—	24,27,000	—	24,27,000
—	—	—	—	—	13,73,000	—	13,73,000
—	—	—	—	—	1,72,000	—	1,72,000
1,44,000	3,000	86,000	1,79,000	5,000	88,27,000	—	88,27,000
—	—	—	—	—	81,77,44,000	4,86,000	81,82,30,000
—	—	—	—	—	*65,88,80,000*	—	*65,88,80,000*
—	—	—	—	—	*1,04,09,000*	—	*1,04,09,000*
—	—	—	—	—	10,12,000	14,24,000	24,36,000
—	—	—	—	—	17,75,000	—	17,75,000
—	—	—	—	—	90,000	—	90,000
—	—	—	—	—	1,27,000	—	1,27,000
—	—	—	—	—	*12,48,000*	*33,000*	*12,81,000*
—	—	—	—	—	4,000	—	4,000
—	—	—	—	—	9,12,92,000	12,000	9,13,04,000
—	—	—	—	—	*8,72,94,000*	*2,43,000*	*8,75,37,000*
—	—	—	—	—	80,42,000	24,24,000	1,04,66,000
—	—	—	—	—	3,42,000	—	3,42,000
—	—	—	—	—	10,07,000	—	10,07,000
—	—	—	—	—	15,22,000	—	15,22,000
—	—	—	—	—	22,87,000	—	22,87,000
—	6,87,000	—	—	—	1,15,000	—	1,15,000
—	—	—	—	—	54,000	2,000	56,000
—	—	—	—	—	3,07,000	—	3,07,000
—	—	—	—	—	5,27,000	—	5,27,000
—	—	—	—	—	1,50,000	—	1,50,000
10,000	16,000	2,000	2,000	39,000	9,01,000	—	9,01,000
36,000	38,000	3,000	2,000	3,000	4,06,33,000	—	4,06,33,000
—	—	—	—	—	14,21,000	2,000	14,23,000
—	—	—	—	—	—	—	—
3,82,000	10,000	24,000	69,000	1,000	11,46,000	—	11,46,000
1,25,000	1,19,000	75,000	1,16,000	42,000	20,04,000	3,93,000	23,97,000
1,90,000	1,000	—	—	—	9,16,000	17,000	9,33,000
2,27,000	6,82,000	4,53,000	1,20,000	53,000	5,87,83,000	64,18,000	6,52,01,000
—	—	—	—	—	4,40,57,000	2,21,31,000	6,61,88,000
—	—	—	—	—	46,67,000	—	46,67,000
—	—	—	—	—	15,30,000	—	15,30,000
1,93,19,000	90,01,000	9,98,000	31,55,000	19,09,000	12,80,86,000	—	12,80,86,000
—	—	4,000	—	—	18,30,000	—	18,30,000
2,52,67,000	6,03,69,000	54,26,000	93,58,000	36,68,000	1,09,84,99,000	3,30,33,000	1,13,15,32,000

* In this return the revenue and expenditure in England are brought to account at the rate of exchange of Rs. 10 = 1*l*. Adjustments in respect of the divergence of this rate from the market rate have been made in the Indian figures against the appropriate heads in the case of commercial services, and under the head of "Exchange" in the case of non-commercial services.

Ps 11775 Wt 4800/196 250 6.22 [I.O.P.]

No. 2.—ACCOUNT showing the ESTIMATED EXPENDITURE of the CENTRAL

Heads of Expenditure.	India.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Customs	—	—	1,000	10,13,000	26,88,000	19,50,000	—
2. Taxes on Income	43,000	—	21,000	3,30,000	4,76,000	2,92,000	3,60,000
3. Salt	82,35,000	—	—	29,33,000	42,15,000	3,20,000	—
4. Opium	23,000	—	—	—	46,000	43,000	1,85,64,000
5. Land Revenue	6,60,000	3,38,000	4,85,000	—	—	—	—
6. Excise	1,89,000	18,000	41,000	—	—	—	—
7. Stamps	*—29,20,000*	2,000	32,000	—	—	—	—
8. Forests	29,52,000	50,000	6,77,000	—	—	—	—
9. Registration	20,000	3,000	24,000	—	—	—	—
10. State Railways:—							
Interest on Debt	11,07,12,000	—	—	—	—	—	—
Interest on Capital contributed by Companies.	1,16,49,000	—	—	—	—	—	—
Annuities, purchase of Railways.	1,70,29,000	—	—	—	—	—	—
Sinking Fund	14,51,000	—	—	—	—	—	—
11. Subsidised Companies	7,41,000	—	—	—	—	—	—
12. Miscellaneous Railway Expenditure.	4,91,000	—	—	—	—	—	—
14. Irrigation Works for which Capital Accounts are kept.	—	—	9,39,000	—	—	—	—
15A. Miscellaneous Irrigation Expenditure.	32,000	28,000	54,000	—	—	—	10,000
15B. Navigation, &c., Works	—	—	36,000	5,000	—	—	—
16. Construction of Irrigation Works.	—	29,000	—	—	—	—	36,000
17. Posts and Telegraphs, Revenue Accounts:—							
Miscellaneous Expenditure	60,00,000	—	—	—	—	—	—
Interest on Debt	*—11,94,000*	—	—	—	—	—	—
18. Capital outlay, Posts and Telegraphs.	1,86,000	—	—	—	—	—	—
19. Interest on ordinary Debt	60,66,000	2,69,000	*—8,04,000*	65,82,000	5,10,43,000	11,73,000	29,15,000
20. Interest on other obligations	2,18,17,000	—	—	4,77,000	7,84,000	5,04,000	13,23,000
21. Sinking Fund	1,54,00,000	—	—	—	—	—	—
22. General administration	1,03,54,000	—	17,27,000	30,000	20,000	—	—
23. Audit	10,65,000	—	—	7,79,000	8,50,000	8,17,000	6,70,000
24. Administration of Justice	3,96,000	30,000	4,31,000	—	—	—	—
25. Jails and Convict Settlements	37,86,000	1,04,000	6,05,000	—	—	—	—
26. Police	20,88,000	11,63,000	53,10,000	—	—	—	—
27. Ports and Pilotage	—	—	—	—	1,04,000	17,43,000	—
28. Ecclesiastical	2,42,000	30,000	83,000	4,23,000	4,80,000	2,72,000	3,63,000
29. Political	66,95,000	36,55,000	49,08,000	1,49,000	13,33,000	21,000	1,98,000
30. Scientific Department	98,06,000	10,000	5,000	67,000	—	—	—
31. Education	13,37,000	1,98,000	11,85,000	—	25,000	—	2,00,000
32. Medical	17,28,000	2,91,000	3,81,000	—	—	—	—
33. Public Health	13,39,000	23,000	1,28,000	36,000	—	4,000	—
34. Agriculture	17,38,000	69,000	1,14,000	44,000	—	—	—
35. Industries	3,13,000	—	—	—	—	—	—
36. Aviation	68,000	—	—	6,000	—	—	—
37. Miscellaneous Departments	12,39,000	85,000	45,000	3,84,000	4,48,000	4,32,000	3,73,000
38. Currency	12,34,000	—	5,000	2,74,000	6,00,000	31,000	2,15,000
39. Mint	8,22,000	—	—	—	9,66,000	—	—
40. Exchange	8,49,92,000	—	—	—	—	—	—
41. Civil Works	33,56,000	13,78,000	25,00,000	4,95,000	9,00,000	9,69,000	11,89,000
43. Famine Relief	—	4,30,000	20,000	—	—	—	—
44. Territorial and Political Pensions.	1,84,000	50,000	60,000	2,83,000	4,62,000	6,25,000	7,52,000
45. Superannuation Allowance	17,82,000	36,000	2,94,000	2,60,000	2,20,000	1,00,000	1,05,000
46. Stationery and Printing	31,33,000	3,000	1,54,000	10,65,000	16,24,000	16,000	66,000
47. Miscellaneous	26,00,000	2,22,000	1,10,000	6,06,000	56,000	75,000	27,000
48. Army—Effective	50,10,64,000	—	—	—	—	—	—
Non-effective	3,13,66,000	—	—	—	—	—	—
49. Marine	91,64,000	—	—	—	—	—	—
50. Military Works	5,09,80,000	—	—	—	—	—	—
52. Miscellaneous adjustments between Central and Provincial Governments.	—	—	—	2,35,000	14,00,000	2,000	—
TOTAL	93,24,53,000	85,14,000	1,95,71,000	1,64,76,000	6,87,40,000	93,89,000	2,73,66,000

RAILWAY IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE:—	Indian. Rs.	England. Rs.	Total. Rs.
Construction of State Railways	9,94,40,000	13,73,19,000	23,67,59,000
„ „ Irrigation Works	3,35,000	2,85,000	6,20,000
Capital outlay on Indian Postal and Telegraph Department	1,28,06,000	—	1,28,06,000
Initial expenditure on New Capital at Delhi	1,22,95,000	17,15,000	1,40,10,000

GOVERNMENT in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1921–22.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.	England.	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23,000	11,82,000	20,000	1,000	—	68,78,000	1,10,000	69,88,000
2,43,000	1,19,000	61,000	1,62,000	5,000	21,12,000	27,000	21,39,000
—	61,000	76,000	—	—	1,53,40,000	81,000	1,59,21,000
—	—	—	—	—	1,86,76,000	65,000	1,87,41,000
—	—	—	—	—	14,83,000	21,000	15,04,000
—	—	—	—	—	2,48,000	4,000	2,52,000
—	—	—	—	—	*—28,86,000*	35,90,000	7,04,000
—	—	—	—	—	36,79,000	6,56,000	43,35,000
—	—	—	—	—	47,000	—	47,000
—	—	—	—	—	11,07,12,000	4,20,72,000	15,27,84,000
—	—	—	—	—	1,16,49,000	2,16,80,000	3,33,29,000
—	—	—	—	—	1,70,29,000	3,35,71,000	5,06,00,000
—	—	—	—	—	14,51,000	28,74,000	43,25,000
—	—	—	—	—	7,41,000	—	7,41,000
—	—	—	—	—	4,91,000	17,84,000	22,75,000
—	—	—	—	—	9,39,000	—	9,39,000
—	—	—	—	—	1,24,000	—	1,24,000
—	—	—	—	—	41,000	—	41,000
—	—	—	—	—	65,000	1,82,000	2,47,000
—	—	—	—	—	60,00,000	85,60,000	1,33,66,000
—	—	—	—	—	*—11,94,000*		
—	—	—	—	—	1,86,000	2,05,000	3,91,000
— 18,80,000	29,30,000	*—14,71,000*	*—10,77,000*	94,000	6,58,40,000	3,03,23,000	9,61,63,000
3,54,000	2,88,000	2,90,000	2,30,000	1,04,000	2,61,71,000	—	2,61,71,000
—	—	—	—	—	1,54,00,000	50,00,000	2,04,00,000
—	—	—	—	—	1,21,31,000	45,94,000	1,67,25,000
7,49,000	8,24,000	4,34,000	3,66,000	2,46,000	68,00,000	3,06,000	71,06,000
—	—	—	—	—	8,57,000	48,000	9,05,000
—	—	—	—	—	44,95,000	22,000	45,17,000
—	—	—	—	—	85,61,000	1,09,000	86,70,000
—	3,63,000	7,000	—	—	22,17,000	1,81,000	23,98,000
3,80,000	1,59,000	63,000	1,59,000	28,000	26,82,000	2,86,000	29,68,000
6,59,000	17,07,000	1,10,000	41,000	4,11,000	1,98,87,000	10,72,000	2,09,59,000
—	32,000	—	—	—	99,20,000	11,75,000	1,10,95,000
28,000	—	—	—	—	29,73,000	91,000	30,64,000
4,000	—	—	—	—	24,04,000	2,31,000	26,35,000
—	—	3,000	—	—	15,33,000	54,000	15,87,000
—	—	—	—	—	19,65,000	1,25,000	20,90,000
—	—	—	—	—	3,13,000	83,000	3,96,000
—	1,07,000	—	—	—	1,81,000	2,000	1,83,000
2,43,000	2,13,000	2,76,000	1,82,000	1,63,000	40,83,000	1,85,000	42,68,000
2,42,000	2,46,000	18,000	40,000	21,000	29,26,000	42,01,000	71,27,000
—	—	—	—	—	17,88,000	66,000	18,54,000
—	—	—	—	—	8,49,92,000	—	8,49,92,000
20,78,000	2,58,000	2,35,000	11,13,000	3,83,000	1,48,54,000	4,23,000	1,52,77,000
—	—	—	—	—	4,50,000	—	4,50,000
68,000	1,75,000	58,000	1,70,000	8,000	28,95,000	1,16,000	30,11,000
79,000	35,000	16,000	35,000	29,000	29,91,000	2,13,16,000	2,43,07,000
86,000	80,000	21,000	41,000	15,000	63,04,000	23,09,000	86,13,000
26,000	3,000	8,000	25,20,000	14,000	62,67,000	23,52,000	86,19,000
—	—	—	—	—	50,10,64,000	8,40,68,000	58,51,32,000
—	—	—	—	—	3,13,66,000	3,35,95,000	6,49,61,000
—	—	—	—	—	91,64,000	39,29,000	1,30,93,000
—	—	—	—	—	5,09,80,000	13,05,000	5,22,85,000
—	45,74,000	27,000	—	14,00,000	76,38,000	—	76,38,000
33,82,000	1,33,56,000	2,52,000	39,83,000	29,21,000	1,10,64,03,000	31,30,49,000	1,41,94,52,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of MADRAS in India and in England for 1921–22.

HEADS OF REVENUE.	Revised Estimate for 1921–22.		
	India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II. Taxes on Income	40,22,000	—	40,22,000
V. Land Revenue	6,22,86,000	—	6,22,86,000
VI. Excise	4,81,52,000	—	4,81,52,000
VII. Stamps	1,81,00,000	—	1,81,00,000
VIII. Forest	48,82,000	—	48,82,000
IX. Registration	30,60,000	—	30,60,000
Total	14,05,02,000	—	14,05,02,000
IRRIGATION, NAVIGATION, EMBANKMENT, &c.			
XIII. Works for which Capital Accounts are kept	83,40,000	—	83,40,000
XIV. Works for which no Capital Accounts are kept	1,47,000	—	1,47,000
Total	84,87,000	—	84,87,000
DEBT SERVICES.			
XVI. Interest	6,34,000	—	6,34,000
CIVIL ADMINISTRATION.			
XVII. Administration of Justice	9,99,000	—	9,99,000
XVIII. Jails and Convict Settlements	8,92,000	—	8,92,000
XIX. Police	6,66,000	—	6,66,000
XX. Ports and Pilotage	1,000	—	1,000
XXI. Education	6,77,000	—	6,77,000
XXII. Medical	3,11,000	—	3,11,000
XXIII. Public Health	63,000	—	63,000
XXIV. Agriculture	4,05,000	—	4,05,000
XXV. Industries	7,42,000	—	7,42,000
XXVI. Miscellaneous Departments	3,03,000	—	3,03,000
Total	50,59,000	—	50,59,000
CIVIL WORKS.			
XXX. Civil Works	5,52,000	—	5,52,000
MISCELLANEOUS.			
XXXIII. Receipts in aid of Superannuation	3,19,000	—	3,19,000
XXXIV. Stationery and Printing	1,41,000	—	1,41,000
XXXV. Miscellaneous	2,06,000	—	2,06,000
Total	6,66,000	—	6,66,000
XL. Miscellaneous adjustments between the Central and Provincial Governments	2,35,000	—	2,35,000
Total Revenue	15,61,35,000	—	15,61,35,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of MADRAS in India and in England for 1921–22.

HEADS OF EXPENDITURE.	Revised Estimate for 1921–22.		
	India.	England.	Total.
DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.
2. Taxes on Income	1,10,000	—	1,10,000
5. Land Revenue	1,73,19,000	61,000	1,73,80,000
6. Excise	30,74,000	23,000	30,97,000
7. Stamps	6,42,000	—	6,42,000
8. Forests	52,00,000	87,000	52,87,000
9. Registration	23,07,000	—	23,07,000
Total	2,86,52,000	1,71,000	2,88,23,000
IRRIGATION AND EMBANKMENT, &c., REVENUE ACCOUNT.			
14. Interest on Works for which Capital Accounts are kept	29,91,000	—	29,91,000
15. Other Revenue Expenditure financed from ordinary Revenues	38,38,000	—	38,38,000
Total	68,29,000	—	68,29,000
IRRIGATION, EMBANKMENT, &c., CAPITAL ACCOUNT (charged to Revenue).			
16. Construction of Irrigation, Embankment, &c., Works	43,000	—	43,000
DEBT SERVICES.			
19. Interest on ordinary Debt	4,52,000	—	4,52,000
20. Interest on other obligations	1,000	—	1,000
Total	4,53,000	—	4,53,000
CIVIL ADMINISTRATION.			
22. General Administration	90,96,000	3,14,000	94,10,000
24. Administration of Justice	92,53,000	1,10,000	93,63,000
25. Jails and Convict Settlements	27,46,000	22,000	27,68,000
26. Police	1,97,59,000	1,77,000	1,99,36,000
27. Ports and Pilotage	64,000	1,000	65,000
30. Scientific Departments	1,45,000	4,000	1,49,000
31. Education	1,53,48,000	70,000	1,54,18,000
32. Medical	58,57,000	1,44,000	60,01,000
33. Public Health	27,15,000	20,000	27,35,000
34. Agriculture	26,94,000	55,000	27,49,000
35. Industries	21,81,000	69,000	22,50,000
37. Miscellaneous Departments	9,86,000	4,000	9,90,000
Total	7,08,44,000	9,90,000	7,18,34,000
CURRENCY, MINT AND EXCHANGE.			
40. Exchange	12,60,000	—	12,60,000
CIVIL WORKS.			
41. Civil Works	1,33,31,000	1,77,000	1,35,08,000
MISCELLANEOUS.			
43. Famine Relief and Insurance	12,00,000	—	12,00,000
45. Superannuation Allowances and Pensions	44,92,000	52,000	45,44,000
46. Stationery and Printing	22,62,000	90,000	23,52,000
47. Miscellaneous	8,42,000	40,000	8,82,000
Total	87,96,000	1,82,000	89,78,000
51. Contributions and Assignments to the Central Government by Provincial Governments	3,83,81,000	—	3,83,81,000
52. Miscellaneous Adjustments between the Central and Provincial Governments	18,10,000	—	18,10,000
Total	4,01,91,000	—	4,01,91,000
Total Expenditure	17,03,99,000	15,20,000	17,19,19,000
CAPITAL ACCOUNT NOT CHARGED TO REVENUE.			
55. Construction of Irrigation Works	7,93,000	1,000	7,94,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of BOMBAY in India and in England for 1921–22.

HEADS OF REVENUE.	Revised Estimate for 1921–22.		
	India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II. Taxes on Income	85,00,000	—	85,00,000
V. Land Revenue	5,69,24,000	—	5,69,24,000
VI. Excise	3,31,00,000	—	3,31,00,000
VII. Stamps	1,62,89,000	—	1,62,89,000
VIII. Forest	86,70,000	—	86,70,000
IX. Registration	13,00,000	—	13,00,000
Total	12,47,83,000	—	12,47,83,000
IRRIGATION, NAVIGATION, EMBANKMENT, &c.			
XIII. Works for which Capital Accounts are kept	14,60,000	*—1,14,000*	13,46,000
XIV. Works for which no Capital Accounts are kept	1,20,000	—	1,20,000
Total	15,80,000	*—1,14,000*	14,66,000
DEBT SERVICES.			
XVI. Interest	64,90,000	—	64,90,000
CIVIL ADMINISTRATION.			
XVII. Administration of Justice	10,00,000	—	10,00,000
XVIII. Jails and Convict Settlements	5,00,000	—	5,00,000
XIX. Police	2,21,000	—	2,21,000
XX. Ports and Pilotage	53,000	—	53,000
XXI. Education	7,39,000	—	7,39,000
XXII. Medical	6,00,000	—	6,00,000
XXIII. Public Health	13,000	—	13,000
XXIV. Agriculture	2,60,000	—	2,60,000
XXV. Industries	39,000	—	39,000
XXVI. Miscellaneous Departments	91,000	—	91,000
Total	35,16,000	—	35,16,000
CIVIL WORKS.			
XXX. Civil Works	17,84,000	—	17,84,000
MISCELLANEOUS.			
XXXIII. Receipts in aid of Superannuation	8,79,000	—	8,79,000
XXXIV. Stationery and Printing	2,20,000	—	2,20,000
XXXV. Miscellaneous	5,31,000	—	5,31,000
Total	16,30,000	—	16,30,000
XL. Miscellaneous adjustments between the Central and Provincial Governments	14,00,000	—	14,00,000
Total Revenue	14,11,83,000	*—1,14,000*	14,10,69,000
CAPITAL ACCOUNT NOT CHARGED TO REVENUE.			
XLII. Bombay Development Scheme	42,00,000	—	42,00,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of BOMBAY in India and in England for 1921–22.

HEADS OF EXPENDITURE.	Revised Estimate for 1921–22.		
	India.	England.	Total.
DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.
2 Taxes on Income	1,58,000	—	1,58,000
5. Land Revenue	2,09,94,000	28,000	2,10,22,000
6. Excise	29,05,000	7,000	29,12,000
7. Stamps	3,15,000	1,61,000	4,76,000
8. Forest	66,88,000	81,000	67,69,000
9. Registration	6,79,000	—	6,79,000
Total	3,17,39,000	2,77,000	3,20,16,000
IRRIGATION AND EMBANKMENT, &c., REVENUE ACCOUNT.			
14. Interest on Works for which Capital Accounts are kept	32,16,000	—	32,16,000
15. Other Revenue Expenditure financed from ordinary Revenue	50,02,000	—	50,02,000
Total	82,18,000	—	82,18,000
IRRIGATION, EMBANKMENT, &c., CAPITAL ACCOUNT (charged to Revenue).			
16. Construction of Irrigation, Embankment, &c., Works	46,33,000	1,50,000	47,83,000
DEBT SERVICES.			
19. Interest on ordinary Debt	84,24,000	—	84,24,000
21. Sinking Funds	9,39,000	—	9,39,000
Total	93,63,000	—	93,63,000
CIVIL ADMINISTRATION.			
22. General Administration	69,77,000	3,71,000	73,48,000
24. Administration of Justice	67,20,000	95,000	68,15,000
25. Jails and Convict Settlements	31,89,000	16,000	32,05,000
26. Police	2,01,09,000	1,63,000	2,02,72,000
27. Ports and Pilotage	1,80,000	—	1,80,000
30. Scientific Departments	1,73,000	—	1,73,000
31. Education	1,81,29,000	50,000	1,81,79,000
32. Medical	48,55,000	97,000	49,52,000
33. Public Health	24,32,000	23,000	24,55,000
34. Agriculture	27,85,000	60,000	28,45,000
35. Industries	9,42,000	9,000	9,51,000
37. Miscellaneous Departments	4,30,000	22,000	4,52,000
Total	6,69,21,000	9,06,000	6,78,27,000
CURRENCY, MINT AND EXCHANGE.			
40. Exchange	8,45,000	—	8,45,000
CIVIL WORKS.			
41. Civil Works	2,08,99,000	2,85,000	2,11,84,000
MISCELLANEOUS.			
43. Famine Relief and Insurance	33,43,000	—	33,43,000
45. Superannuation Allowances and Pensions	48,16,000	1,49,000	49,65,000
46. Stationery and Printing	17,99,000	2,25,000	20,24,000
47. Miscellaneous	20,80,000	18,000	20,98,000
Total	1,20,38,000	3,92,000	1,24,30,000
51. Contributions and Assignments to the Central Government by Provincial Governments	1,39,42,000	—	1,39,42,000
52. Miscellaneous adjustments between the Central and Provincial Governments	5,000	—	5,000
Total	1,39,47,000	—	1,39,47,000
Total Expenditure	16,86,03,000	20,10,000	17,06,13,000
CAPITAL ACCOUNT NOT CHARGED TO REVENUE.			
55. Construction of Irrigation Works	8,21,000	—	8,21,000
59. Bombay Development Scheme	2,41,08,000	94,50,000	3,35,58,000
Total	2,49,29,000	94,50,000	3,43,79,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of BENGAL in India and in England for 1921–22.

HEADS OF REVENUE.	Revised Estimate for 1921–22. India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II. Taxes on Income	93,00,000	—	93,00,000
V. Land Revenue	3,00,92,000	—	3,00,92,000
VI. Excise	1,81,00,000	—	1,81,00,000
VII. Stamps	2,60,00,000	—	2,60,00,000
VIII. Forest	19,94,000	—	19,94,000
IX. Registration	25,00,000	—	25,00,000
Total	8,79,86,000	—	8,79,86,000
RAILWAYS.			
XII. Subsidised Companies	94,000	—	94,000
IRRIGATION, NAVIGATION, EMBANKMENT, &c.			
XIII. Works for which Capital Accounts are kept	*—5,21,000*	*—1,000*	*—5,22,000*
XIV. Works for which no Capital Accounts are kept	1,84,000	—	1,84,000
Total	*—3,37,000*	*—1,000*	*—3,38,000*
DEBT SERVICES.			
XVI. Interest	3,97,000	—	3,97,000
CIVIL ADMINISTRATION.			
XVII. Administration of Justice	13,01,000	—	13,01,000
XVIII. Jails and Convict Settlements	15,09,000	—	15,09,000
XIX. Police	3,55,000	—	3,55,000
XX. Ports and Pilotage	25,000	—	25,000
XXI. Education	9,60,000	—	9,60,000
XXII. Medical	6,26,000	—	6,26,000
XXIII. Public Health	20,000	—	20,000
XXIV. Agriculture	2,55,000	—	2,55,000
XXV. Industries	14,60,000	—	14,60,000
XXVI. Miscellaneous Departments	3,000	—	3,000
Total	65,14,000	—	65,14,000
CIVIL WORKS.			
XXX. Civil Works	6,90,000	—	6,90,000
MISCELLANEOUS.			
XXXIII. Receipts in aid of Superannuation	4,62,000	—	4,62,000
XXXIV. Stationery and Printing	4,74,000	—	4,74,000
XXXV. Miscellaneous	1,98,000	—	1,98,000
Total	11,34,000	—	11,34,000
XL. Miscellaneous adjustments between the Central and Provincial Governments	2,000	—	2,000
Total Revenue	9,64,80,000	*—1,000*	9,64,79,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of BENGAL in India and in England for 1921–22.

HEADS OF EXPENDITURE.	Revised Estimate for 1921–22.		
	India.	England.	Total.
DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.
2. Taxes on Income	95,000	—	95,000
5. Land Revenue	34,75,000	40,000	35,15,000
6. Excise	15,50,000	23,000	15,73,000
7. Stamps	9,82,000	—	9,82,000
8. Forest	13,63,000	41,000	14,04,000
9. Registration	16,01,000	—	16,01,000
Total	90,66,000	1,04,000	91,70,000
IRRIGATION AND EMBANKMENT, &c., REVENUE ACCOUNT.			
14. Interest on Works for which Capital Accounts are kept	4,27,000	—	4,27,000
15. Other Revenue Expenditure financed from ordinary Revenue	14,57,000	—	14,57,000
15 (i). Other Revenue Expenditure financed from Famine Insurance Grants	1,000	—	1,000
Total	18,85,000	—	18,85,000
IRRIGATION, EMBANKMENT, &c., CAPITAL ACCOUNT (Charged to Revenue).			
16. Construction of Irrigation, Embankment, &c., financed from ordinary Revenue	4,62,000	—	4,62,000
CIVIL ADMINISTRATION.			
22. General Administration	1,07,58,000	3,92,000	1,11,50,000
24. Administration of Justice	1,02,62,000	85,000	1,03,47,000
25. Jails and Convict Settlements	41,85,000	25,000	42,10,000
26. Police	1,89,38,000	2,07,000	1,91,45,000
27. Ports and Pilotage	1,09,000	2,000	1,11,000
30. Scientific Departments	20,000	—	20,000
31. Education	1,19,85,000	1,30,000	1,21,15,000
32. Medical	51,86,000	1,42,000	53,28,000
33. Public Health	16,39,000	14,000	16,53,000
34. Agriculture	20,82,000	41,000	21,23,000
35. Industries	11,59,000	55,000	12,14,000
37. Miscellaneous Departments	2,00,000	10,000	2,10,000
Total	6,65,23,000	11,03,000	6,76,26,000
CURRENCY, MINT AND EXCHANGE.			
40. Exchange	8,49,000	—	8,49,000
CIVIL WORKS.			
41. Civil Works	1,47,39,000	1,03,000	1,48,42,000
MISCELLANEOUS.			
43. Famine Relief and Insurance	2,00,000	—	2,00,000
45. Superannuation Allowances and Pensions	45,65,000	49,000	46,14,000
46. Stationery and Printing	27,10,000	92,000	28,02,000
47. Miscellaneous	8,67,000	55,000	9,22,000
Total	83,42,000	1,96,000	85,38,000
51. Contributions and Assignments to Central Government by Provincial Governments	1,55,05,000	—	1,55,05,000
52. Miscellaneous adjustments between the Central and Provincial Governments	9,000	—	9,000
Total	1,55,14,000	—	1,55,14,000
Total Expenditure	11,73,80,000	15,06,000	11,88,86,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
55. Construction of Irrigation, Navigation, Embankment and Drainage Works	32,68,000	50,00,000	82,68,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1921–22.

	HEADS OF REVENUE.	Revised Estimate for 1921–22.		
		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	25,29,000	—	25,29,000
V.	Land Revenue	6,89,53,000	—	6,89,53,000
VI.	Excise	1,60,00,000	—	1,60,00,000
VII.	Stamps	1,50,00,000	—	1,50,00,000
VIII.	Forest	1,05,42,000	—	1,05,42,000
IX.	Registration	13,00,000	—	13,00,000
	Total	11,43,24,000	—	11,43,24,000
	RAILWAYS.			
XII.	Subsidised Companies	75,000	—	75,000
	IRRIGATION, &c.			
XIII.	Works for which Capital Accounts are kept	92,31,000	—	92,31,000
XIV.	Works for which no Capital Accounts are kept	16,000	—	16,000
	Total	92,47,000	—	92,47,000
	DEBT SERVICES.			
XVI.	Interest	14,34,000	—	14,34,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	8,59,000	—	8,59,000
XVIII.	Jails and Convict Settlements	5,88,000	—	5,88,000
XIX.	Police	1,57,000	—	1,57,000
XXI.	Education	7,78,000	—	7,78,000
XXII.	Medical	56,000	—	56,000
XXIII.	Public Health	89,000	—	89,000
XXIV.	Agriculture	4,35,000	—	4,35,000
XXV.	Industries	25,000	—	25,000
XXVI.	Miscellaneous Departments	38,000	—	38,000
	Total	30,25,000	—	30,25,000
	CIVIL WORKS.			
XXX.	Civil Works	6,00,000	—	6,00,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	3,65,000	—	3,65,000
XXXIV.	Stationery and Printing	4,05,000	—	4,05,000
XXXV.	Miscellaneous	3,92,000	—	3,92,000
	Total	11,62,000	—	11,62,000
	Total Revenue	12,98,67,000	—	12,98,67,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1921–22.

HEADS OF EXPENDITURE.	Revised Estimate for 1921–22. India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
2. Taxes on Income	1,20,000	—	1,20,000
5. Land Revenue	77,58,000	18,000	77,76,000
6. Excise	6,67,000	2,000	6,69,000
7. Stamps	3,30,000	—	3,30,000
8. Forests	75,49,000	76,000	76,25,000
9. Registration	4,75,000	—	4,75,000
Total	1,68,99,000	96,000	1,69,95,000
RAILWAY REVENUE ACCOUNT.			
11. Subsidised Companies	6,000	—	6,000
IRRIGATION, &C., REVENUE ACCOUNT.			
14. Interest on Works for which Capital Accounts are kept	43,72,000	—	43,72,000
15. Other Revenue Expenditure	1,89,000	40,000	2,29,000
Total	45,61,000	40,000	46,01,000
IRRIGATION, EMBANKMENT, &C., CAPITAL ACCOUNT (charged to Revenue).			
16. Construction of Irrigation, Embankment, &c., Works	6,57,000	—	6,57,000
DEBT SERVICES.			
19. Interest on ordinary Debt	43,60,000	—	43,60,000
CIVIL ADMINISTRATION.			
22. General Administration	1,37,95,000	4,24,000	1,42,19,000
24. Administration of Justice	65,73,000	1,38,000	67,11,000
25. Jails and Convict Settlements	36,89,000	4,000	36,93,000
26. Police	1,77,68,000	2,23,000	1,79,91,000
30. Scientific Departments	77,000	—	77,000
31. Education	1,54,91,000	1,43,000	1,56,34,000
32. Medical	22,46,000	83,000	23,29,000
33. Public Health	30,50,000	15,000	30,65,000
34. Agriculture	27,80,000	45,000	28,25,000
35. Industries	9,01,000	18,000	9,19,000
37. Miscellaneous Departments	1,30,000	—	1,30,000
Total	6,65,00,000	10,93,000	6,75,93,000
CURRENCY, MINT AND EXCHANGE.			
40. Exchange	9,25,000	—	9,25,000
CIVIL WORKS.			
41. Civil Works	1,03,20,000	1,47,000	1,04,67,000
MISCELLANEOUS.			
43. Famine Relief and Insurance	33,03,000	—	33,03,000
45. Superannuation Allowances and Pensions	49,55,000	38,000	49,93,000
46. Stationery and Printing	15,46,000	72,000	16,18,000
47. Miscellaneous	10,27,000	—	10,27,000
Total	1,08,31,000	1,10,000	1,09,41,000
51. Contributions and Assignments to the Central Government by Provincial Governments	2,58,76,000	—	2,58,76,000
52. Miscellaneous adjustments between the Central and Provincial Governments	2,000	—	2,000
Total Expenditure	14,09,37,000	14,86,000	14,24,23,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
55. Construction of Irrigation Works	62,57,000	7,000	62,64,000
Forest Outlay	3,00,000	—	3,00,000
United Provinces Development Scheme	3,49,000	—	3,49,000
Total	69,06,000	7,000	69,13,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of the PUNJAB in India and in England for 1921–22.

HEADS OF REVENUE.		Revised Estimate for 1921–22.		
		India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.		Rs.	Rs.	Rs.
II.	Taxes on Income	18,89,000	—	18,89,000
V.	Land Revenue	2,53,38,000	—	2,53,38,000
VI.	Excise	1,12,00,000	—	1,12,00,000
VII.	Stamps	81,93,000	—	81,93,000
VIII.	Forests	50,59,000	—	50,59,000
IX.	Registration	6,59,000	—	6,59,000
	Total	5,23,38,000	—	5,23,38,000
IRRIGATION, NAVIGATION, EMBANKMENT, &c.				
XIII.	Works for which Capital Accounts are kept	3,40,14,000	*—3,66,000*	3,36,48,000
XIV.	Works for which no Capital Accounts are kept	7,13,000	—	7,13,000
	Total	3,47,27,000	*—3,66,000*	3,43,61,000
DEBT SERVICES.				
XVI.	Interest	4,02,000	—	4,02,000
CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	7,93,000	—	7,93,000
XVIII.	Jails and Convict Settlements	5,00,000	—	5,00,000
XIX.	Police	1,87,000	—	1,87,000
XXI.	Education	6,34,000	—	6,34,000
XXII.	Medical	1,40,000	—	1,40,000
XXIII.	Public Health	1,24,000	—	1,24,000
XXIV.	Agriculture	6,76,000	—	6,76,000
XXV.	Industries	5,000	—	5,000
XXVI.	Miscellaneous Departments	27,000	—	27,000
	Total	30,86,000	—	30,86,000
CIVIL WORKS.				
XXX.	Civil Works	5,04,000	—	5,04,000
MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	6,87,000	—	6,87,000
XXXIV.	Stationery and Printing	1,00,000	—	1,00,000
XXXV.	Miscellaneous	19,30,000	—	19,30,000
	Total	27,17,000	—	27,17,000
	Total Revenue	9,37,74,000	*—3,66,000*	9,34,08,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of the PUNJAB in India and in England for 1921–22.

	HEADS OF EXPENDITURE.	Revised Estimate for 1921–22. India.	England.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.
2.	Taxes on Income	70,000	—	70,000
5.	Land Revenue	49,87,000	44,000	50,31,000
6.	Excise	3,68,000	2,000	3,70,000
7.	Stamps	2,60,000	—	2,60,000
8.	Forests	48,81,000	1,05,000	49,86,000
9.	Registration	1,18,000	—	1,18,000
	Total	1,06,84,000	1,51,000	1,08,35,000
	IRRIGATION, EMBANKMENT, &c., REVENUE ACCOUNT.			
14.	Interest on Works for which capital accounts are kept	1,17,89,000	—	1,17,89,000
15.	Other Revenue Expenditure financed from ordinary Revenue	21,60,000	—	21,60,000
	Total	1,39,49,000	—	1,39,49,000
	IRRIGATION, EMBANKMENT, CAPITAL ACCOUNT (charged to Revenue).			
16.	Construction of Irrigation, Embankment, &c.	29,47,000	8,000	29,55,000
	DEBT SERVICES.			
19.	Interest on ordinary debt	*—47,88,000*	—	*—47,88,000*
	CIVIL ADMINISTRATION.			
22.	General Administration	90,92,000	2,84,000	93,76,000
24.	Administration of Justice	41,98,000	1,19,000	43,17,000
25.	Jails and Convict Settlements	33,35,000	34,000	33,69,000
26.	Police	1,03,92,000	1,04,000	1,04,96,000
27.	Ports and Pilotage	—	—	—
30.	Scientific Departments	67,000	—	67,000
31.	Education	86,51,000	90,000	87,41,000
32.	Medical	30,64,000	88,000	31,52,000
33.	Public Health	11,52,000	32,000	11,84,000
34.	Agriculture	29,77,000	56,000	30,33,000
35.	Industries	7,49,000	24,000	7,73,000
37.	Miscellaneous Departments	75,000	—	75,000
	Total	4,37,52,000	8,31,000	4,45,83,000
	CURRENCY, MINT AND EXCHANGE.			
40.	Exchange	7,40,000	—	7,40,000
	CIVIL WORKS.			
41.	Civil Works	1,55,13,000	1,86,000	1,56,99,000
	MISCELLANEOUS.			
43.	Famine Relief and Insurance	3,81,000	—	3,81,000
45.	Superannuation Allowances and Pensions	32,43,000	91,000	33,34,000
46.	Stationery and Printing	11,76,000	1,54,000	13,30,000
47.	Miscellaneous	41,89,000	68,000	42,57,000
	Total	89,89,000	3,13,000	93,02,000
51.	Contributions and Assignments to Central Government by Provincial Governments	1,93,19,000	—	1,93,19,000
	Total Expenditure	11,11,05,000	14,89,000	11,25,94,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of BURMA in India and in England for 1921–22.

HEADS OF REVENUE.	Revised Estimate for 1921–22.		
	India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II. Taxes on Income	28,60,000	—	28,60,000
V. Land Revenue	5,25,00,000	—	5,25,00,000
VI. Excise	97,17,000	—	97,17,000
VII. Stamps	50,00,000	—	50,00,000
VIII. Forests	2,20,00,000	—	2,20,00,000
IX. Registration	5,05,000	—	5,05,000
Total	9,25,82,000	—	9,25,82,000
IRRIGATION, NAVIGATION, EMBANKMENT, &c.			
XIII. Works for which Capital Accounts are kept	9,00,000	—	9,00,000
XIV. Works for which no Capital Accounts are kept	15,04,000	—	15,04,000
Total	24,04,000	—	24,04,000
DEBT SERVICES.			
XVI. Interest	4,05,000	—	4,05,000
CIVIL ADMINISTRATION.			
XVII. Administration of Justice	7,49,000	—	7,49,000
XVIII. Jails and Convict Settlements	3,93,000	—	3,93,000
XIX. Police	4,46,000	—	4,46,000
XX. Ports and Pilotage	50,000	—	50,000
XXI. Education	2,74,000	—	2,74,000
XXII. Medical	1,51,000	—	1,51,000
XXIII. Public Health	22,000	—	22,000
XXIV. Agriculture	41,000	—	41,000
XXVI. Miscellaneous Departments	5,000	—	5,000
Total	21,31,000	—	21,31,000
CIVIL WORKS.			
XXX. Civil Works	6,08,000	—	6,08,000
MISCELLANEOUS.			
XXXIII. Receipts in aid of Superannuation	45,000	—	45,000
XXXIV. Stationery and Printing	90,000	—	90,000
XXXV. Miscellaneous	29,83,000	—	29,83,000
Total	31,18,000	—	31,18,000
XL. Miscellaneous adjustments between Central and Provincial Governments	45,74,000	—	45,74,000
Total Revenue	10,58,22,000	—	10,58,22,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of BURMA in India and in England for 1921–22.

HEADS OF EXPENDITURE.	Revised Estimate for 1921–22.		
	India.	England.	Total.
DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.
2. Taxes on Income	39,000	—	39,000
5. Land Revenue	56,20,000	31,000	56,51,000
6. Excise	16,22,000	6,000	16,28,000
7. Stamps	1,74,000	—	1,74,000
8. Forests	89,50,000	1,52,000	91,02,000
9. Registration	1,38,000	—	1,38,000
Total	1,65,43,000	1,89,000	1,67,32,000
RAILWAY CAPITAL ACCOUNT (charged to Revenue).			
13. Construction of Railways	40,30,000	—	40,30,000
IRRIGATION, EMBANKMENT, &c., REVENUE ACCOUNT.			
15. Other Revenue Expenditure	25,10,000	13,90,000	39,00,000
IRRIGATION, EMBANKMENT, &c., CAPITAL ACCOUNT (charged to Revenue).			
16. Construction of Irrigation Works	11,24,000	20,000	11,44,000
CIVIL ADMINISTRATION.			
22. General Administration	76,56,000	3,28,000	79,84,000
24. Administration of Justice	41,64,000	85,000	42,49,000
25. Jails and Convict Settlements	23,03,000	3,000	23,06,000
26. Police	1,98,07,000	1,40,000	1,99,47,000
27. Ports and Pilotage	24,18,000	40,000	24,58,000
30. Scientific Departments	2,17,000	7,000	2,24,000
31. Education	59,94,000	81,000	60,75,000
32. Medical	30,92,000	77,000	31,69,000
33. Public Health	10,07,000	9,000	10,16,000
34. Agriculture	13,11,000	33,000	13,44,000
35. Industries	1,80,000	10,000	1,90,000
37. Miscellaneous Departments	82,000	8,000	90,000
Total	4,82,31,000	8,21,000	4,90,52,000
CURRENCY, MINT, AND EXCHANGE.			
40. Exchange	14,82,000	—	14,82,000
CIVIL WORKS.			
41. Civil Works	1,66,41,000	18,09,000	1,84,50,000
MISCELLANEOUS.			
43. Famine Relief Insurance	67,000	—	67,000
45. Superannuation Allowances and Pensions	19,12,000	1,30,000	20,42,000
46. Stationery and Printing	14,36,000	18,000	14,54,000
47. Miscellaneous	12,57,000	29,000	12,86,000
Total	46,72,000	1,77,000	48,49,000
51. Contributions and Assignments to the Central Government by Provincial Governments	90,01,000	—	90,01,000
Total Expenditure	10,42,34,000	44,06,000	10,86,40,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1921-22.

	HEADS OF REVENUE.	Revised Estimate for 1921-22.		
		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	12,03,000	—	12,03,000
V.	Land Revenue	1,62,13,000	—	1,62,13,000
VI.	Excise	1,20,00,000	—	1,20,00,000
VII.	Stamps	85,70,000	—	85,70,000
VIII.	Forest	8,84,000	—	8,84,000
IX.	Registration	8,50,000	—	8,50,000
	Total	3,97,20,000	—	3,97,20,000
	IRRIGATION, &c.			
XIII.	Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept	15,80,000	—	15,80,000
XIV.	Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	74,000	—	74,000
	Total	16,54,000	—	16,54,000
	DEBT SERVICES.			
XVI.	Interest	2,41,000	—	2,41,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	3,04,000	—	3,04,000
XVIII.	Jails and Convict Settlements	5,64,000	—	5,64,000
XIX.	Police	60,000	—	60,000
XXI.	Education	3,76,000	—	3,76,000
XXII.	Medical	87,000	—	87,000
XXIII.	Public Health	20,000	—	20,000
XXIV.	Agriculture	60,000	—	60,000
XXV.	Industries	10,000	—	10,000
XXVI.	Miscellaneous Departments	3,000	—	3,000
	Total	14,84,000	—	14,84,000
	CIVIL WORKS.			
XXX.	Civil Works	7,22,000	—	7,22,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	55,000	—	55,000
XXXIV.	Stationery and Printing	40,000	—	40,000
XXXV.	Miscellaneous	1,16,000	—	1,16,000
	Total	2,11,000	—	2,11,000
XL.	Miscellaneous adjustments between the Central and Provincial Governments	27,000	—	27,000
	Total Revenue	4,40,59,000	—	4,40,59,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1921–22.

HEADS OF EXPENDITURE.	Revised Estimate for 1921–22.		
	India.	England.	Total.
DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.
2. Taxes on Income	27,000	—	27,000
5. Land Revenue	16,80,000	15,000	16,95,000
6. Excise	9,57,000	1,000	9,58,000
7. Stamps	2,56,000	92,000	3,48,000
8. Forests	10,70,000	10,000	10,80,000
9. Registration	5,56,000	—	5,56,000
Total	45,46,000	1,18,000	46,64,000
IRRIGATION REVENUE ACCOUNT.			
14. Interest on Works for which Capital Accounts are kept	19,98,000	—	19,98,000
15. Other Revenue Expenditure financed from ordinary Revenue	4,10,000	10,000	4,20,000
Total	24,08,000	10,000	24,18,000
IRRIGATION CAPITAL ACCOUNT (charged to Revenue).			
16. Construction of Irrigation, Embankment and Drainage Works	89,000	3,000	92,000
DEBT SERVICES.			
19. Interest on ordinary Debt	2,73,000	—	2,73,000
CIVIL ADMINISTRATION.			
22. General Administration	63,89,000	1,92,000	65,81,000
24. Administration of Justice	34,29,000	82,000	35,11,000
25. Jails and Convict Settlements	18,10,000	4,000	18,14,000
26. Police	78,96,000	1,16,000	80,12,000
27. Ports and Pilotage	1,000	—	1,000
30. Scientific Departments	41,000	—	41,000
31. Education	53,70,000	87,000	54,57,000
32. Medical	15,00,000	1,40,000	16,40,000
33. Public Health	3,57,000	6,000	3,63,000
34. Agriculture	9,38,000	38,000	9,76,000
35. Industries	3,27,000	16,000	3,43,000
37. Miscellaneous Departments	44,000	—	44,000
Total	2,81,02,000	6,81,000	2,87,83,000
EXCHANGE.			
40. Exchange	1,71,000	—	1,71,000
CIVIL WORKS.			
41. Civil Works	69,78,000	35,000	70,13,000
MISCELLANEOUS.			
43. Famine Relief and Insurance	7,78,000	—	7,78,000
45. Superannuation Allowances and Pensions	13,27,000	46,000	13,73,000
46. Stationery and Printing	10,09,000	7,000	10,16,000
47. Miscellaneous	4,33,000	25,000	4,58,000
Total	35,47,000	78,000	36,25,000
51. Contributions and Assignments to the Central Government by Provincial Governments	9,98,000	—	9,98,000
52. Miscellaneous adjustments between the Central and Provincial Governments	4,000	—	4,000
Total	10,02,000	—	10,02,000
Total Expenditure	4,71,16,000	9,25,000	4,80,41,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of the CENTRAL PROVINCES in India and in England for 1921–22.

HEADS OF REVENUE.		Revised Estimate for 1921–22.		
		India.	England.	Total.
		Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE.				
II.	Taxes on Income	11,39,000	—	11,39,000
V.	Land Revenue	2,75,67,000	—	2,75,67,000
VI.	Excise	1,08,00,000	—	1,08,00,000
VII.	Stamps	48,00,000	—	48,00,000
VIII.	Forest	39,90,000	—	39,90,000
IX.	Registration	6,00,000	—	6,00,000
	Total	4,88,96,000	—	4,88,96,000
	IRRIGATION, NAVIGATION, &c.			
XIII.	Works for which Capital Accounts are kept	40,000	— *42,000*	— *2,000*
XIV.	Works for which no Capital Accounts are kept	1,04,000	—	1,04,000
	Total	1,44,000	— *42,000*	1,02,000
	DEBT SERVICES.			
XVI.	Interest	4,50,000	—	4,50,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	3,40,000	—	3,40,000
XVIII.	Jails and Convict Settlements	2,48,000	—	2,48,000
XIX.	Police	26,000	—	26,000
XXI.	Education	2,41,000	—	2,41,000
XXII.	Medical	14,000	—	14,000
XXIII.	Public Health	60,000	—	60,000
XXIV.	Agriculture	2,40,000	—	2,40,000
XXV.	Industries	31,000	—	31,000
XXVI.	Miscellaneous Departments	27,000	—	27,000
	Total	12,27,000	—	12,27,000
	CIVIL WORKS.			
XXX.	Civil Works	3,51,000	—	3,51,000
	MISCELLANEOUS.			
XXXII.	Transfer from Famine Insurance Fund	5,000	—	5,000
XXXIII.	Receipts in aid of Superannuation	4,20,000	—	4,20,000
XXXIV.	Stationery and Printing	1,15,000	—	1,15,000
XXXV.	Miscellaneous	1,80,000	—	1,80,000
		7,20,000	—	7,20,000
	Total Revenue	5,17,88,000	— *42,000*	5,17,46,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of the CENTRAL PROVINCES in India and in England for 1921–22.

	HEADS OF EXPENDITURE.	Revised Estimate for 1921–22. India.	England.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.
2.	Taxes on Income	54,000	—	54,000
5.	Land Revenue	38,00,000	10,000	38,10,000
6.	Excise	8,06,000	—	8,06,000
7.	Stamps	2,15,000	—	2,15,000
8.	Forests	28,27,000	39,000	28,66,000
9.	Registration	2,59,000	—	2,59,000
	Total	79,61,000	49,000	80,10,000
	REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.			
14.	Interest on Works for which Capital Accounts are kept	93,000	—	93,000
15.	Other Revenue Expenditure financed from ordinary Revenues	5,01,000	—	5,01,000
	Total	5,94,000	—	5,94,000
	CAPITAL ACCOUNTS OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS CHARGED TO REVENUE.			
16.	Construction of Irrigation, Navigation, Embankment and Drainage Works	20,27,000	—	20,27,000
	DEBT SERVICES.			
19.	Interest on ordinary Debt	19,20,000	—	19,20,000
	CIVIL ADMINISTRATION.			
22.	General Administration	49,57,000	1,40,000	50,97,000
24.	Administration of Justice	31,02,000	75,000	31,77,000
25.	Jails and Convict Settlements	10,64,000	12,000	10,76,000
26.	Police	57,60,000	86,000	58,46,000
30.	Scientific Departments	13,000	—	13,000
31.	Education	54,56,000	52,000	55,08,000
32.	Medical	12,76,000	69,000	13,45,000
33.	Public Health	5,81,000	1,000	5,82,000
34.	Agriculture	14,55,000	19,000	14,74,000
35.	Industries	2,64,000	7,000	2,71,000
37.	Miscellaneous Departments	58,000	5,000	63,000
	Total	2,39,86,000	4,66,000	2,44,52,000
	EXCHANGE.			
40.	Exchange	4,10,000	—	4,10,000
	CIVIL WORKS.			
41.	Civil Works	67,52,000	1,85,000	69,37,000
	MISCELLANEOUS.			
43.	Famine Relief and Insurance	39,60,000	—	39,60,000
45.	Superannuation Allowances and Pensions	19,43,000	85,000	20,28,000
46.	Stationery and Printing	6,95,000	10,000	7,05,000
47.	Miscellaneous	2,20,000	24,000	2,44,000
	Total	68,18,000	1,19,000	69,37,000
51.	Contributions and Assignments, &c.	31,55,000	—	31,55,000
	Total Expenditure	5,36,23,000	8,19,000	5,44,42,000
	CAPITAL ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT, DRAINAGE, AND OTHER WORKS NOT CHARGED TO REVENUE.			
55.	Construction of Irrigation Works	14,82,000	68,000	15,50,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of ASSAM in India and in England for 1921-22.

	HEADS OF REVENUE.	Revised Estimate for 1921-22.		
		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	4,35,000	—	4,35,000
V.	Land Revenue	98,41,000	—	98,41,000
VI.	Excise	63,00,000	—	63,00,000
VII.	Stamps	15,46,000	—	15,46,000
VIII.	Forest	12,24,000	—	12,24,000
IX.	Registration	1,27,000	—	1,27,000
	Total	1,94,73,000	—	1,94,73,000
	RAILWAYS.			
XI.	State Railways:—			
	Gross Receipts	1,30,000	—	1,30,000
	Deduct—Working expenses	1,62,000	—	1,62,000
	Net Receipts	*—32,000*	—	*—32,000*
	DEBT SERVICES.			
XVI.	Interest	71,000	—	71,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	1,33,000	—	1,33,000
XVIII.	Jails and Convict Settlements	1,34,000	—	1,34,000
XIX.	Police	72,000	—	72,000
XXI.	Education	2,01,000	—	2,01,000
XXII.	Medical	16,000	—	16,000
XXIII.	Public Health	72,000	—	72,000
XXIV	Agriculture	15,000	—	15,000
XXV.	Industries	1,000	—	1,000
XXVI.	Miscellaneous Departments	2,000	—	2,000
	Total	6,46,000	—	6,46,000
	CIVIL WORKS.			
XXX.	Civil Works	3,16,000	—	3,16,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	15,000	—	15,000
XXIV.	Stationery and Printing	9,000	—	9,000
XXXV.	Miscellaneous	25,000	—	25,000
	Total	49,000	—	49,000
XL.	Miscellaneous adjustments between the Central and Provincial Governments	14,00,000	—	14,00,000
	Total Revenue	2,19,23,000	—	2,19,23,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of ASSAM in India and in England for 1921–22.

	HEADS OF EXPENDITURE.	Revised Estimate for 1921-22.		
		India.	England.	Total.
		Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.			
2.	Taxes on Income	2,000	—	2,000
5.	Land Revenue	13,57,000	—	13,57,000
6.	Excise	1,75,000	—	1,75,000
7.	Stamps	59,000	—	59,000
8.	Forest	10,19,000	31,000	10,50,000
9.	Registration	1,11,000	—	1,11,000
	Total	27,23,000	31,000	27,54,000
	RAILWAY REVENUE ACCOUNT.			
11.	Subsidised Companies	38,000	—	38,000
12.	Miscellaneous Railway Expenditure	1,000	—	1,000
	Total	39,000	—	39,000
	RAILWAY CAPITAL ACCOUNT.			
13.	Construction of Railways	57,000	—	57,000
	IRRIGATION AND EMBANKMENT, REVENUE ACCOUNT.			
15.	Other Revenue Expenditure	75,000	—	75,000
	CIVIL ADMINISTRATION.			
22.	General Administration	26,77,000	93,000	27,70,000
24.	Administration of Justice	7,41,000	23,000	7,64,000
25.	Jails and Convict Settlements	4,91,000	—	4,91,000
26.	Police	39,88,000	46,000	40,34,000
27.	Ports and Pilotage	76,000	—	76,000
30.	Scientific Departments	83,000	6,000	89,000
31.	Education	20,31,000	32,000	20,63,000
32.	Medical	9,66,000	49,000	10,15,000
33.	Public Health	5,19,000	10,000	5,29,000
34.	Agriculture	4,80,000	2,000	4,82,000
35.	Industries	94,000	—	94,000
37.	Miscellaneous Departments	6,000	—	6,000
	Total	1,21,52,000	2,61,000	1,24,13,000
	EXCHANGE.			
40.	Exchange	2,25,000	—	2,25,000
	CIVIL WORKS.			
41.	Civil Works	47,48,000	36,000	47,84,000
	MISCELLANEOUS.			
43.	Famine Relief and Insurance	20,000	—	20,000
45.	Superannuation allowances and Pensions	6,47,000	4,000	6,51,000
46.	Stationery and Printing	3,02,000	—	3,02,000
47.	Miscellaneous	5,22,000	5,000	5,27,000
	Total	14,91,000	9,000	15,00,000
51.	Contributions and Assignments to Central Government by Provincial Governments	19,09,000	—	19,09,000
	Total Expenditure	2,34,19,000	3,37,000	2,37,56,000

EAST INDIA (ESTIMATE).

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

Governor-General of India in Council, and of the Local Governments

For the Year 1922–23.

India Office,
28 May 1923.

F. W. Duke,
Under Secretary of State.

LONDON:
PRINTED & PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE
To be purchased through any Bookseller or directly from H.M. STATIONERY OFFICE
at the following addresses: Imperial House, Kingsway, London, W.C. 2, and
28 Abingdon Street, London, S.W. 1; York Street, Manchester;
1 St. Andrew's Crescent, Cardiff; or 120 George Street, Edinburgh.
1923

No. I.—ACCOUNT showing the ESTIMATED REVENUE of the CENTRAL GOVERNMENT

HEADS OF REVENUE.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs	2,05,000	—	—	3,07,67,000	17,54,14,000	15,71,12,000	6,50,000
II. Taxes on Income	1,03,89,000	57,000	7,94,000	1,49,93,000	7,81,28,000	2,78,56,000	1,12,95,000
III. Salt	2,07,76,000	—	—	1,56,22,000	1,34,00,000	1,88,00,000	—
IV. Opium	22,000	11,000	87,000	10,90,000	13,68,000	3,23,22,000	7,40,000
V. Land Revenue	10,96,000	9,78,000	23,07,000	—	—	—	—
VI. Excise	36,07,000	7,74,000	7,86,000	—	—	—	—
VII. Stamps:—							
A.—Non-judicial	4,89,000	51,000	3,75,000	—	—	—	—
B.—Judicial	7,74,000	1,36,000	6,57,000	—	—	—	—
VIII. Forest	19,22,000	16,000	6,78,000	—	—	—	—
IX. Registration	80,000	6,000	65,000	—	—	—	—
X. Tributes from Indian States.	20,56,000	—	—	44,97,000	13,96,000	68,000	2,19,000
TOTAL	4,14,16,000	20,29,000	57,49,000	6,69,69,000	26,97,06,000	23,61,58,000	1,29,04,000
Railways.							
XI. State Railways—							
Gross Receipts	92,00,00,000	—	—	—	—	—	—
Deduct—Working Expenses	*65,83,85,000*	—	—	—	—	—	—
Surplus profit paid to Companies.	*68,07,000*	—	—	—	—	—	—
Net Receipts	25,48,08,000	—	—	—	—	—	—
XII. Subsidised Companies	7,73,000	—	—	—	—	—	—
TOTAL	25,55,81,000	—	—	—	—	—	—
Irrigation, &c.							
XIII. Works for which Capital Accounts are kept.	—	1,000	10,61,000	—	—	—	8,000
XIV. Works for which no Capital Accounts are kept.	6,000	—	—	—	—	—	—
TOTAL	6,000	1,000	10,61,000	—	—	—	8,000
Posts and Telegraphs.							
XV. Gross Receipts	10,01,69,000	—	—	—	—	—	—
Deduct—Working Expenses	*9,27,33,000*	—	—	—	—	—	—
Net Receipts	74,36,000	—	—	—	—	—	—
Interest Receipts.							
XVI. Interest	45,51,000	44,000	40,000	7,96,000	13,66,000	12,03,000	—
Civil Administration.							
XVII. Administration of Justice.	64,000	22,000	2,73,000	—	—	—	—
XVIII. Jails and Convict Settlements.	7,66,000	2,000	56,000	—	—	—	—
XIX. Police	59,000	26,000	78,000	—	—	—	—
XX. Ports and Pilotage	—	—	—	—	2,10,000	13,35,000	—
XXI. Education	70,000	25,000	32,000	—	—	—	—
XXII. Medical	44,000	6,000	1,000	—	—	—	—
XXIII. Public Health	1,25,000	—	—	—	—	—	—
XXIV. Agriculture	4,49,000	13,000	12,000	5,000	—	—	—
XXV. Industries	—	—	2,000	—	—	—	—
XXVI. Miscellaneous Departments.	10,87,000	1,000	1,000	36,000	34,000	86,000	15,000
TOTAL	26,64,000	95,000	4,55,000	41,000	2,44,000	14,21,000	15,000
Carried forward	31,16,54,000	21,69,000	73,05,000	6,78,06,000	27,13,16,000	23,87,82,000	1,29,27,000

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1922–23.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total, India.	England.*	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,50,000	5,73,51,000	8,000	8,25,000	4,21,000	42,30,03,000	—	—	42,30,03,000
72,58,000	1,65,61,000	52,23,000	53,05,000	10,72,000	17,89,31,000	—	—	17,89,31,000
—	31,85,000	1,000	—	—	7,17,84,000	—	—	7,17,84,000
9,38,000	7,40,000	8,80,000	7,60,000	9,10,000	3,98,68,000	—	—	3,98,68,000
—	—	—	—	—	43,81,000	—	—	43,81,000
—	—	—	—	—	51,67,000	—	—	51,67,000
—	—	—	—	—	9,15,000	—	—	9,15,000
—	—	—	—	—	15,67,000	—	—	15,67,000
—	—	—	—	—	26,16,000	—	—	26,16,000
—	—	—	—	—	1,51,000	—	—	1,51,000
2,76,000	3,000	85,000	3,35,000	5,000	89,40,000	—	—	89,40,000
87,22,000	7,78,40,000	61,97,000	72,25,000	24,08,000	73,73,23,000	—	—	73,73,23,000
—	—	—	—	—	92,00,00,000	4,84,000	2,42,000	92,07,26,000
—	—	—	—	—	*65,83,85,000*	—	—	*65,83,85,000*
—	—	—	—	—	*68,07,000*	—	—	*68,07,000*
—	—	—	—	—	25,48,08,000	4,84,000	2,42,000	25,55,34,000
—	—	—	—	—	7,73,000	12,16,000	6,08,000	25,97,000
—	—	—	—	—	25,55,81,000	17,00,000	8,50,000	25,81,31,000
—	—	—	—	—	10,70,000	*— 33,000*	*— 17,000*	10,20,000
—	—	—	—	—	6,000	—	—	6,000
—	—	—	—	—	10,76,000	*— 33,000*	*— 17,000*	10,26,000
—	—	—	—	—	10,01,69,000	14,77,000	7,39,000	10,23,85,000
—	—	—	—	—	*9,27,33,000*	*3,96,000*	*1,98,000*	*9,33,27,000*
—	—	—	—	—	74,36,000	10,81,000	5,41,000	90,58,000
—	—	—	—	—	80,00,000	16,07,000	8,04,000	1,04,11,000
—	—	—	—	—	3,59,000	—	—	3,59,000
—	—	—	—	—	8,24,000	—	—	8,24,000
—	—	—	—	—	1,63,000	—	—	1,63,000
—	6,33,000	—	—	—	21,78,000	—	—	21,78,000
—	—	—	—	—	1,27,000	—	—	1,27,000
—	—	—	—	—	51,000	1,000	—	52,000
—	—	—	—	—	1,25,000	—	—	1,25,000
—	—	—	—	—	4,79,000	—	—	4,79,000
—	—	—	—	—	2,000	—	—	2,000
11,000	13,000	3,000	2,000	22,000	13,11,000	—	—	13,11,000
11,000	6,46,000	3,000	2,000	22,000	56,19,000	1,000	—	56,20,000
87,33,000	7,84,86,000	62,00,000	72,27,000	24,30,000	1,01,50,35,000	43,56,000	21,78,000	1,02,15,69,000

* In this return the revenue and expenditure in England are brought to account at the rate of Rs. 10 = 1*l.*; the adjustment for exchange being made in the next column.

Ps 10127 Wt. P384 418/267 250 6.23 [IOP] A 2

No. 1.—ACCOUNT showing the ESTIMATED REVENUE of the CENTRAL GOVERNMENT

HEADS OF REVENUE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward - -	31,16,54,000	21,69,000	73,05,000	6,78,06,000	27,13,16,000	23,87,82,000	1,29,27,000
Currency, Mint and Exchange.							
XXVII. Currency - -	3,12,56,000	2,000	14,000	17,000	60,000	14,000	15,000
XXVIII. Mint - -	2,44,000	—	—	—	14,52,000	—	—
TOTAL - -	3,15,00,000	2,000	14,000	17,000	15,12,000	14,000	15,000
Civil Works.							
XXX. Civil Works -	1,88,000	35,000	56,000	27,000	60,000	1,38,000	58,000
Miscellaneous.							
XXXIII. Receipts in aid of Superannuation.	6,86,000	16,000	23,000	1,32,000	1,73,000	2,24,000	2,25,000
XXXIV. Stationery and Printing	10,29,000	—	22,000	3,000	—	2,45,000	15,000
XXXV. Miscellaneous -	*—3,06,000*	12,000	3,63,000	44,000	1,20,000	2,70,000	1,05,000
TOTAL - -	14,09,000	28,000	4,08,000	1,79,000	2,93,000	7,39,000	3,45,000
Military Receipts.							
XXXVI. Army—							
Effective - -	2,90,33,000	—	—	—	—	—	—
Non-effective -	9,01,000	—	—	—	—	—	—
	2,99,34,000	—	—	—	—	—	—
XXXVII. Marine - -	35,85,000	—	—	—	—	—	—
XXXVIII. Military Works -	38,40,000	—	—	—	—	—	—
TOTAL - -	3,73,59,000	—	—	—	—	—	—
Contributions and Assignments to the Central Government by Provincial Governments.							
XXXIX. Contributions and Assignments to the Central Government by Provincial Governments.	—	—	—	3,48,00,000	56,00,000	—	2,40,00,000
XL. Miscellaneous adjustments between the Central and Provincial Governments.	—	—	—	—	50,000	40,000	—
TOTAL - -	—	—	—	3,48,00,000	56,50,000	40,000	2,40,00,000
TOTAL REVENUE -	38,21,10,000	22,34,000	77,83,000	10,28,29,000	27,88,31,000	23,97,13,000	3,73,45,000

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for the year 1922-23—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total, India.	England.	Exchange.	Total.
Rs. 87,33,000	Rs. 7,84,86,000	Rs. 62,00,000	Rs. 72,27,000	Rs. 24,30,000	Rs. 1,01,50,35,000	Rs. 43,56,000	Rs. 21,78,000	Rs. 1,02,15,69,000
14,000	27,000	3,000	3,000	2,000	3,14,27,000	14,57,000	7,29,000	3,36,13,000
—	—	—	—	—	16,96,000	1,000	—	16,97,000
14,000	27,000	3,000	3,000	2,000	3,31,23,000	14,58,000	7,29,000	3,53,10,000
4,36,000	10,000	30,000	76,000	11,000	11,25,000	—	—	11,25,000
1,62,000	1,05,000	87,000	85,000	44,000	19,62,000	3,68,000	1,84,000	25,14,000
2,10,000	1,000	—	—	—	15,25,000	6,000	3,000	15,34,000
20,000	1,10,000	39,000	15,000	9,000	8,01,000	12,75,000	6,38,000	27,14,000
3,92,000	2,16,000	1,26,000	1,00,000	53,000	42,88,000	16,49,000	8,25,000	67,62,000
—	—	—	—	—	2,90,33,000	69,50,000	34,75,000	3,94,58,000
—	—	—	—	—	9,01,000	15,45,000	7,72,000	32,18,000
—	—	—	—	—	2,99,34,000	84,95,000	42,47,000	4,26,76,000
—	—	—	—	—	35,85,000	—	—	35,85,000
—	—	—	—	—	38,40,000	—	—	38,40,000
—	—	—	—	—	3,73,59,000	84,95,000	42,47,000	5,01,01,000
1,75,00,000	64,00,000	—	22,00,000	15,00,000	9,20,00,000	—	—	9,20,00,000
30,000	—	11,000	19,000	—	1,50,000	—	—	1,50,000
1,75,30,000	64,00,000	11,000	22,19,000	15,00,000	9,21,50,000	—	—	9,21,50,000
2,71,05,000	8,51,39,000	63,70,000	96,25,000	39,96,000	1,18,30,80,000	1,59,58,000	79,79,000	1,20,70,17,000

No. 2.—ACCOUNT showing the ESTIMATED EXPENDITURE of the CENTRAL

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
Direct Demands on the Revenues.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Customs	—	—	1,000	11,98,000	26,39,000	20,25,000	—
2. Taxes on Income	7,08,000	6,000	53,000	4,89,000	8,98,000	5,50,000	5,86,000
3. Salt	88,83,000	—	—	26,86,000	39,28,000	3,30,000	—
4. Opium	10,000	—	—	—	46,000	40,000	1,86,95,000
5. Land Revenue	5,79,000	3,21,000	4,31,000	—	—	—	—
6. Excise	2,15,000	18,000	38,000	—	—	—	—
7. Stamps:—							
A.—Non-judicial	*—29,05,000*	2,000	22,000	—	—	—	—
B.—Judicial	1,36,000	—	8,000	—	—	—	—
8. Forests	28,09,000	40,000	7,08,000	—	—	—	—
9. Registration	20,000	3,000	21,000	—	—	—	—
TOTAL	1,04,55,000	3,90,000	12,82,000	43,73,000	75,11,000	29,45,000	1,92,81,000
Railway Revenue Account.							
10. State Railways:—							
Interest on Debt	10,58,98,000	—	—	—	—	—	—
Interest on Capital contributed by Companies.	4,05,000	—	—	—	—	—	—
Annuities in purchase of Railways.	—	—	—	—	—	—	—
Sinking Funds	—	—	—	—	—	—	—
11. Subsidised Companies	10,80,000	—	—	—	—	—	—
12. Miscellaneous Railway Expenditure.	10,10,000	—	—	—	—	—	—
TOTAL	10,83,93,000	—	—	—	—	—	—
Irrigation, &c., Revenue Account.							
14. Works for which Capital Accounts are kept:—							
Interest on Debt	—	—	9,60,000	—	—	—	1,16,000
15. Other Revenue Expenditure	5,000	23,000	68,000	4,000	—	—	14,000
TOTAL	5,000	23,000	10,28,000	4,000	—	—	1,30,000
Irrigation, &c., Capital Account (charged to Revenue).							
16. Construction of Irrigation, &c., Works—Financed from Ordinary Revenues.	—	35,000	—	—	—	—	—
Posts and Telegraphs Revenue Account.							
17. Posts and Telegraphs:—							
Interest on Debt	62,05,000	—	—	—	—	—	—
Miscellaneous Expenditure	*—54,13,000*	—	—	—	—	—	—
TOTAL	7,92,000	—	—	—	—	—	—
Posts and Telegraphs Capital Account (charged to Revenue).							
18. Capital outlay on Posts and Telegraphs, Indo-European Telegraph Department.	*—5,02,000*	—	—	—	—	—	—
Debt Services.							
19. Interest on ordinary Debt	8,74,69,000	2,81,000	1,40,000	1,00,23,000	5,75,00,000	14,00,000	72,35,000
Deduct—Amount chargeable to—							
Railways	10,58,98,000	—	—	—	—	—	—
Irrigation	—	—	9,60,000	—	—	—	1,16,000
Posts and Telegraphs	62,05,000	—	—	—	—	—	—
Provincial Governments	—	—	—	41,38,000	79,70,000	7,68,000	52,51,000
Remainder chargeable to Ordinary Debt.	*—2,46,34,000*	2,81,000	*—8,20,000*	58,85,000	4,95,30,000	6,32,000	18,68,000
20. Interest on other obligations	2,57,68,000	13,000	—	5,32,000	9,22,000	6,05,000	22,36,000
21. Sinking Funds	1,54,00,000	—	—	—	—	—	—
TOTAL	1,65,34,000	2,94,000	*—8,20,000*	64,17,000	5,04,52,000	12,37,000	41,04,000
Carried forward	13,56,77,000	7,42,000	14,90,000	1,07,94,000	5,79,63,000	41,82,000	2,35,15,000

GOVERNMENT in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1922–23.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total, India.	England.	Exchange.	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36,000	10,35,000	19,000	1,000	—	69,54,000	97,000	48,000	70,99,000
4,80,000	2,38,000	1,89,000	3,08,000	12,000	45,17,000	47,000	24,000	45,88,000
—	74,000	76,000	—	—	1,59,77,000	65,000	32,000	1,60,74,000
—	—	—	—	—	1,87,91,000	51,000	26,000	1,88,68,000
—	—	—	—	—	13,31,000	31,000	15,000	13,77,000
—	—	—	—	—	2,71,000	21,000	11,000	3,03,000
—	—	—	—	—	*—28,81,000*	20,00,000	10,00,000	1,19,000
—	—	—	—	—	1,44,000	—	—	1,44,000
—	—	—	—	—	35,57,000	6,00,000	3,00,000	44,57,000
—	—	—	—	—	44,000	—	—	44,000
5,16,000	13,47,000	2,84,000	3,09,000	12,000	4,87,05,000	29,12,000	14,56,000	5,30,73,000
—	—	—	—	—	10,58,98,000	4,25,23,000	2,12,62,000	16,96,83,000
—	—	—	—	—	4,05,000	2,18,66,000	1,09,33,000	3,32,04,000
—	—	—	—	—	—	3,35,75,000	1,67,87,000	5,03,62,000
—	—	—	—	—	—	30,74,000	15,37,000	46,11,000
—	—	—	—	—	10,80,000	—	—	10,80,000
—	—	—	—	—	10,10,000	16,27,000	8,14,000	34,51,000
—	—	—	—	—	10,83,93,000	10,26,65,000	5,13,33,000	26,23,91,000
—	—	—	—	—	10,76,000	—	—	10,76,000
—	—	—	—	—	1,14,000	—	—	1,14,000
—	—	—	—	—	11,90,000	—	—	11,90,000
—	—	—	—	—	35,000	—	—	35,000
—	—	—	—	—	62,05,000	—	—	62,05,000
—	—	—	—	—	*—54,13,000*	41,00,000	20,50,000	7,37,000
—	—	—	—	—	7,92,000	41,00,000	20,50,000	69,42,000
—	—	—	—	—	*—5,02,000*	1,35,000	67,000	*—3,00,000*
48,35,000	33,41,000	8,41,000	12,39,000	96,000	17,44,00,000	8,66,11,000	4,33,06,000	30,43,17,000
—	—	—	—	—	10,58,98,000	4,25,23,000	2,12,62,000	16,96,83,000
—	—	—	—	—	10,76,000	—	—	10,76,000
—	—	—	—	—	62,05,000	—	—	62,05,000
85,38,000	—	22,68,000	21,21,000	—	3,10,54,000	—	—	3,10,54,000
—37,03,000	33,41,000	*—14,27,000*	*—8,82,000*	96,000	3,01,67,000	4,40,88,000	2,20,44,000	9,62,99,000
3,83,000	3,21,000	3,30,000	2,68,000	1,23,000	3,15,01,000	60,000	30,000	3,15,91,000
—	—	—	—	—	1,54,00,000	50,00,000	25,00,000	2,29,00,000
—33,20,000	36,62,000	*—10,97,000*	*—6,14,000*	2,19,000	7,70,68,000	4,91,48,000	2,45,74,000	15,07,90,000
—28,04,000	50,09,000	*—8,13,000*	*—3,05,000*	2,31,000	23,56,81,000	15,89,60,000	7,94,80,000	47,41,21,000

No. 2.—ACCOUNT showing the ESTIMATED EXPENDITURE of the CENTRAL

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	13,56,77,000	7,42,000	14,90,000	1,07,94,000	5,79,63,000	41,82,000	2,35,15,000
Civil Administration.							
22. General Administration :— A.—Heads of Provinces (including Governor-General) and Executive Councils. B.—Legislative Bodies - - C.—Secretariat and Headquarters Establishment. D.—Commissioners - - E.—District Administration - F.—Home Administration, &c.	1,08,77,000	1,23,000	18,19,000	72,000	19,000	1,46,000	—
23. Audit - - -	22,36,000	—	—	6,11,000	9,35,000	7,12,000	5,96,000
24. Administration of Justice -	4,57,000	41,000	4,86,000	—	—	—	—
25. Jails and Convict Settlements	37,35,000	1,12,000	6,18,000	—	—	—	—
26. Police - - -	23,67,000	11,75,000	51,07,000	—	3,000	—	—
27. Ports and Pilotage - -	—	—	—	—	1,04,000	15,80,000	—
28. Ecclesiastical - -	2,54,000	32,000	77,000	4,32,000	4,69,000	2,48,000	3,59,000
29. Political - - -	67,84,000	39,69,000	70,41,000	1,51,000	12,73,000	23,000	1,99,000
30. Scientific Department -	85,35,000	12,000	4,000	—	—	—	—
31. Education - - -	14,24,000	2,63,000	11,05,000	—	28,000	—	2,00,000
32. Medical - - -	17,29,000	3,68,000	3,61,000	—	—	—	—
33. Public Health - -	14,44,000	2,000	93,000	52,000	—	4,000	—
34. Agriculture - - -	17,37,000	73,000	1,17,000	45,000	—	—	—
35. Industries - - -	15,000	—	—	—	—	—	—
36. Aviation - - -	36,000	—	—	4,000	—	—	—
37. Miscellaneous Departments -	14,57,000	22,000	25,000	61,000	62,000	85,000	49,000
TOTAL - -	4,30,87,000	61,92,000	1,68,53,000	14,28,000	28,93,000	27,98,000	14,03,000
Currency, Mint and Exchange.							
38. Currency - - -	10,51,000	4,000	3,000	2,84,000	6,28,000	33,000	2,84,000
39. Mint - - - -	8,86,000	—	—	—	8,99,000	—	—
40. Exchange - - -	—	—	—	—	—	—	—
TOTAL - -	19,37,000	4,000	3,000	2,84,000	15,27,000	33,000	2,84,000
Civil Works.							
41. Civil Works - - -	41,29,000	11,89,000	33,52,000	4,14,000	9,58,000	10,65,000	9,23,000
Miscellaneous.							
43. Famine Relief and Insurance—A.—Famine Relief.	—	50,000	—	—	—	—	7,000
44. Territorial and Political Pensions.	1,49,000	36,000	60,000	2,93,000	4,67,000	5,68,000	7,24,000
45. Superannuation Allowances and Pensions.	18,60,000	60,000	3,22,000	3,72,000	1,93,000	1,90,000	2,39,000
46. Stationery and Printing -	26,95,000	1,000	1,37,000	1,19,000	5,60,000	1,20,000	56,000
47. Miscellaneous - -	14,36,000	2,25,000	96,000	56,000	1,68,000	49,000	80,000
TOTAL - -	61,40,000	3,72,000	6,15,000	8,40,000	13,88,000	9,27,000	11,06,000
Military Services.							
48. Army—Effective - -	43,92,88,000	—	—	—	—	—	—
Non-effective -	4,16,67,000	—	—	—	—	—	—
	48,09,55,000	—	—	—	—	—	—
49. Marine - - -	89,56,000	—	—	—	—	—	—
50. Military Works - -	4,90,04,000	—	—	—	—	—	—
TOTAL - -	53,89,15,000	—	—	—	—	—	—
Contributions and Assignments to the Central Government by Provincial Governments.							
52. Miscellaneous adjustments between Central and Provincial Governments.	—	—	—	3,61,000	15,000	2,000	—
TOTAL EXPENDITURE CHARGED TO REVENUE.	72,98,85,000	84,99,000	2,23,13,000	1,41,21,000	6,47,44,000	90,07,000	2,72,31,000
Capital Expenditure not charged to Revenue.							
Construction of State Railways	—	—	—	—	—	—	—
55. Construction of Irrigation Works.	—	—	—	—	—	—	—
Capital outlay on Indian Postal and Telegraph Department.	—	—	—	—	—	—	—
57. Initial Expenditure on New Capital at Delhi.	—	—	—	—	—	—	—
TOTAL EXPENDITURE NOT CHARGED TO REVENUE.	—	—	—	—	—	—	—

GOVERNMENT in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1922-23—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total, India.	England.	Exchange.	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—28,04,000	50,09,000	*—8,13,000*	*—3,05,000*	2,31,000	23,56,81,000	15,89,60,000	7,94,80,000	47,41,21,000
—	—	—	—	—	1,30,56,000	—	—	1,30,56,000
						52,45,000	26,23,000	78,68,000
5,53,000	7,32,000	3,82,000	2,80,000	2,04,000	72,41,000	3,27,000	1,63,000	77,31,000
—	—	—	—	—	9,84,000	87,000	44,000	11,15,000
—	—	—	—	—	44,65,000	35,000	17,000	45,17,000
—	—	—	—	—	86,52,000	1,75,000	88,000	89,15,000
—	3,83,000	7,000	—	—	20,74,000	2,35,000	1,17,000	24,26,000
3,58,000	2,11,000	67,000	1,59,000	18,000	26,84,000	2,90,000	1,45,000	31,19,000
6,54,000	60,68,000	95,000	35,000	17,81,000	2,80,73,000	6,51,000	3,26,000	2,90,50,000
—	—	—	—	—	85,51,000	6,55,000	3,28,000	95,34,000
28,000	—	—	—	—	30,48,000	55,000	28,000	31,31,000
21,000	—	—	—	—	24,79,000	4,20,000	2,10,000	31,09,000
—	—	3,000	—	—	15,98,000	60,000	30,000	16,88,000
—	—	—	—	—	19,72,000	81,000	40,000	20,93,000
—	—	—	—	—	15,000	28,000	14,000	57,000
—	—	—	—	—	40,000	2,000	1,000	43,000
61,000	93,000	36,000	47,000	81,000	20,79,000	3,83,000	1,91,000	26,53,000
16,75,000	74,87,000	5,90,000	5,21,000	20,84,000	8,70,11,000	87,29,000	43,65,000	10,01,05,000
2,70,000	2,32,000	50,000	35,000	28,000	29,02,000	40,90,000	20,45,000	90,37,000
—	—	—	—	—	17,85,000	71,000	35,000	18,91,000
—	—	—	—	—	—	—	50,00,000	50,00,000
2,70,000	2,32,000	50,000	35,000	28,000	46,87,000	41,61,000	70,80,000	1,59,28,000
12,05,000	2,31,000	2,63,000	8,58,000	2,20,000	1,48,07,000	1,29,000	65,000	1,50,01,000
—	—	—	—	—	57,000	—	—	57,000
69,000	1,93,000	51,000	1,72,000	8,000	27,90,000	1,16,000	58,000	29,64,000
3,47,000	48,000	1,32,000	68,000	44,000	38,75,000	2,19,71,000	1,09,86,000	3,68,32,000
85,000	1,06,000	13,000	26,000	24,000	39,42,000	14,92,000	7,46,000	61,80,000
33,000	3,000	7,000	25,17,000	12,000	46,82,000	15,45,000	7,72,000	69,99,000
5,34,000	3,50,000	2,03,000	27,83,000	88,000	1,53,46,000	2,51,24,000	1,25,62,000	5,30,32,000
—	—	—	—	—	43,92,88,000	8,25,07,000	4,12,54,000	56,30,49,000
—	—	—	—	—	4,16,67,000	3,45,30,000	1,72,65,000	9,34,62,000
—	—	—	—	—	48,09,55,000	11,70,37,000	5,85,19,000	65,65,11,000
—	—	—	—	—	89,56,000	25,94,000	12,97,000	1,28,47,000
—	—	—	—	—	4,90,04,000	17,45,000	8,72,000	5,16,21,000
—	—	—	—	—	53,89,15,000	12,13,76,000	6,06,88,000	72,09,79,000
—	—	8,000	—	—	3,86,000	—	—	3,86,000
8,80,000	1,33,09,000	3,01,000	38,92,000	26,51,000	89,68,33,000	31,84,79,000	16,42,40,000	1,37,95,52,000
—	—	—	—	—	4,48,85,000	10,44,80,000	5,22,40,000	20,16,05,000
—	—	—	—	—	1,99,000	1,000	—	2,00,000
—	—	—	—	—	1,10,36,000	—	—	1,10,36,000
—	—	—	—	—	1,63,64,000	18,57,000	9,29,000	1,91,50,000
—	—	—	—	—	7,24,84,000	10,63,38,000	5,31,69,000	23,19,91,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of MADRAS in India and in England for 1922–23.

	HEADS OF REVENUE.	Revised Estimate for 1922–23.			
		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	6,43,30,000	—	—	6,43,30,000
VI.	Excise	4,90,46,000	—	—	4,90,46,000
VII.	Stamps	2,22,00,000	—	—	2,22,00,000
VIII.	Forest	53,72,000	—	—	53,72,000
IX.	Registration	36,70,000	—	—	36,70,000
	Total	14,46,18,000	—	—	14,46,18,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	92,85,000	—	—	92,85,000
XIV.	Works for which no Capital Accounts are kept	1,25,000	—	—	1,25,000
	Total	94,10,000	—	—	94,10,000
	INTEREST RECEIPTS.				
XVI.	Interest	9,12,000	—	—	9,12,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	15,07,000	—	—	15,07,000
XVIII.	Jails and Convict Settlements	7,70,000	—	—	7,70,000
XIX.	Police	7,50,000	—	—	7,50,000
XX.	Ports and Pilotage	1,000	—	—	1,000
XXI.	Education	6,80,000	—	—	6,80,000
XXII.	Medical	3,75,000	—	—	3,75,000
XXIII.	Public Health	2,34,000	—	—	2,34,000
XXIV.	Agriculture	3,47,000	—	—	3,47,000
XXV.	Industries	14,91,000	—	—	14,91,000
XXVI.	Miscellaneous Departments	3,19,000	—	—	3,19,000
	Total	64,74,000	—	—	64,74,000
	CIVIL WORKS.				
XXX.	Civil Works	6,26,000	—	—	6,26,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	3,25,000	—	—	3,25,000
XXXIV.	Stationery and Printing	2,06,000	—	—	2,06,000
XXXV.	Miscellaneous	5,84,000	—	—	5,84,000
	Total	11,15,000	—	—	11,15,000
XL.	Miscellaneous adjustments between the Central and Provincial Governments	3,61,000	—	—	3,61,000
	Total Revenue	16,35,16,000	—	—	16,35,16,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of MADRAS in India and in England for 1922–23.

	HEADS OF EXPENDITURE.	Revised Estimate for 1922–23. India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.				
5.	Land Revenue	1,38,89,900	27,000	14,100	1,39,31,000
6.	Excise	29,53,200	24,000	12,800	29,90,000
7.	Stamps	7,74,000	—	—	7,74,000
8.	Forests	48,88,200	53,500	27,800	49,69,500
9.	Registration	22,07,000	—	—	22,07,000
	Total	2,47,12,300	1,04,500	54,700	2,48,71,500
	IRRIGATION, &C., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	38,68,000	—	—	38,68,000
15.	Other Revenue Expenditure financed from ordinary Revenues	35,11,000	—	—	35,11,000
	Total	73,79,000	—	—	73,79,000
	IRRIGATION, &C., CAPITAL ACCOUNT (charged to Revenue).				
16.	Construction of Irrigation, &c., Works	36,000	—	—	36,000
	DEBT SERVICES.				
19.	Interest on ordinary Debt	2,70,000	—	—	2,70,000
20.	Interest on other obligations	1,000	—	—	1,000
	Total	2,71,000	—	—	2,71,000
	CIVIL ADMINISTRATION.				
22.	General Administration	1,27,49,000	3,56,000	1,88,000	1,32,93,000
24.	Administration of Justice	95,30,200	1,11,000	57,800	96,99,000
25.	Jails and Convict Settlements	39,62,900	21,000	11,100	39,95,000
26.	Police	2,03,49,000	1,52,000	80,000	2,05,81,000
27.	Ports and Pilotage	27,000	—	—	27,000
30.	Scientific Departments	1,28,700	11,500	5,300	1,45,500
31.	Education	1,55,81,600	1,24,000	64,400	1,57,70,000
32.	Medical	55,27,000	1,95,000	1,02,000	58,24,000
33.	Public Health	17,93,400	23,500	12,600	18,29,500
34.	Agriculture	27,30,600	59,000	30,400	28,20,000
35.	Industries	18,04,100	1,30,000	65,900	20,00,000
37.	Miscellaneous Departments	10,77,800	8,000	4,200	10,90,000
	Total	7,52,61,300	11,91,000	6,21,700	7,70,74,000
	CIVIL WORKS.				
41.	Civil Works	1,11,82,000	4,73,500	2,41,000	1,18,96,500
	MISCELLANEOUS.				
43.	Famine Relief and Insurance	6,52,000	—	—	6,52,000
45.	Superannuation Allowances and Pensions	45,81,600	2,03,000	1,04,400	48,89,000
46.	Stationery and Printing	17,62,000	4,25,000	2,19,000	24,06,000
47.	Miscellaneous	9,52,700	37,000	19,300	10,09,000
	Total	79,48,300	6,65,000	3,42,700	89,56,000
51.	Contributions to the Central Government by Provincial Governments	3,48,00,000	—	—	3,48,00,000
	Total Expenditure charged to Revenue	16,15,89,900	24,34,000	12,60,100	16,52,84,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55.	Construction of Irrigation, &c., Works	7,33,000	—	—	7,33,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of BOMBAY in India and in England for 1922–23.

	HEADS OF REVENUE.	Revised Estimate for 1922–23. India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	3,00,000	—	—	3,00,000
V.	Land Revenue	5,81,92,000	—	—	5,81,92,000
VI.	Excise	4,07,15,000	—	—	4,07,15,000
VII.	Stamps	1,90,00,000	—	—	1,90,00,000
VIII.	Forest	77,00,000	—	—	77,00,000
IX.	Registration	13,75,000	—	—	13,75,000
	Total	12,72,82,000	—	—	12,72,82,000
	IRRIGATION, &c. WORKS.				
XIII.	Works for which Capital Accounts are kept	44,82,500	*—51,000*	*—25,500*	44,06,000
XIV.	Works for which no Capital Accounts are kept	1,40,000	—	—	1,40,000
	Total	46,22,500	*—51,000*	*—25,500*	45,46,000
	INTEREST RECEIPTS.				
XVI.	Interest	77,24,000	—	—	77,24,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	14,00,000	—	—	14,00,000
XVIII.	Jails and Convict Settlements	5,20,000	—	—	5,20,000
XIX.	Police	1,90,000	—	—	1,90,000
XX.	Ports and Pilotage	40,000	—	—	40,000
XXI.	Education	9,50,000	—	—	9,50,000
XXII.	Medical	7,00,000	—	—	7,00,000
XXIII.	Public Health	2,67,000	—	—	2,67,000
XXIV.	Agriculture	3,24,000	—	—	3,24,000
XXV.	Industries	22,000	—	—	22,000
XXVI.	Miscellaneous Departments	1,18,000	—	—	1,18,000
	Total	45,31,000	—	—	4,531,000
	CIVIL WORKS.				
XXX.	Civil Works	12,00,000	—	—	12,00,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	12,57,000	—	—	12,57,000
XXXIV.	Stationery and Printing	2,55,000	—	—	2,55,000
XXXV.	Miscellaneous	5,15,000	—	—	5,15,000
	Total	20,27,000	—	—	20,27,000
XL.	Miscellaneous adjustments between the Central and Provincial Governments	14,15,000	—	—	14,15,000
	Total Revenue	14,88,01,500	*—51,000*	*—25,500*	14,87,25,000
	CAPITAL RECEIPTS.				
XLII.	Bombay Development Scheme	50,16,000	—	—	50,16,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of BOMBAY in India and in England for 1922–23.

HEADS OF EXPENDITURE.	Revised Estimate for 1922-23.			
	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	1,66,65,000	40,000	20,000	1,67,25,000
6. Excise	30,69,000	22,000	11,000	31,02,000
7. Stamps	3,59,500	1,17,000	58,500	5,35,000
8. Forest	44,67,000	58,000	29,000	45,54,000
9. Registration	7,76,000	—	—	7,76,000
Total	2,53,36,500	2,37,000	1,18,500	2,56,92,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	45,74,000	—	—	45,74,000
15. Other Revenue Expenditure financed from ordinary Revenue	43,57,000	28,000	14,000	43,99,000
Total	89,31,000	28,000	14,000	89,73,000
DEBT SERVICES.				
19. Interest on ordinary Debt	1,00,08,000	4,000	2,000	1,00,14,000
21. Sinking Funds	9,39,000	—	—	9,39,000
Total	1,09,47,000	4,000	2,000	1,09,53,000
CIVIL ADMINISTRATION.				
22. General Administration	1,11,42,000	3,12,000	1,56,000	1,16,10,000
24. Administration of Justice	65,59,000	1,72,000	86,000	68,17,000
25. Jails and Convict Settlements	28,87,500	45,000	22,500	29,55,000
26. Police	1,81,74,500	1,55,000	77,500	1,84,07,000
27. Ports and Pilotage	1,59,000	—	—	1,59,000
30. Scientific Departments	79,000	—	—	79,000
31. Education	1,75,62,000	1,34,000	67,000	1,77,63,000
32. Medical	44,76,500	1,29,000	64,500	46,70,000
33. Public Health	22,11,500	23,000	11,500	22,46,000
34. Agriculture	23,97,000	62,000	31,000	24,90,000
35. Industries	3,75,000	10,000	5,000	3,90,000
37. Miscellaneous Departments	4,30,000	10,000	5,000	4,45,000
Total	6,64,53,000	10,52,000	5,26,000	6,80,31,000
CIVIL WORKS.				
41. Civil Works	1,03,99,500	3,95,000	1,97,500	1,09,99,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	63,60,000	—	—	63,60,000
45. Superannuation Allowances and Pensions	50,00,500	3,07,000	1,53,500	54,61,000
46. Stationery and Printing	12,54,500	3,59,000	1,79,500	17,93,000
47. Miscellaneous	30,00,500	15,000	7,500	30,23,000
Total	1,56,15,500	6,81,000	3,40,500	1,66,37,000
51. Contributions to the Central Government by Provincial Governments	56,00,000	—	—	56,00,000
52. Miscellaneous adjustments between the Central and Provincial Governments	50,000	—	—	50,000
Total	56,50,000	—	—	56,50,000
Total Expenditure charged to Revenue	14,33,32,500	23,97,000	11,98,500	14,69,28,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Forest Capital outlay	5,40,000	—	—	5,40,000
55. Construction of Irrigation Works	64,90,500	4,73,000	2,36,500	72,00,000
56A. Capital outlay on Public Health	8,26,000	—	—	8,26,000
59. Bombay Development Scheme	2,52,26,000	33,16,000	16,58,000	3,02,00,000
60. Civil Works	56,12,000	—	—	56,12,000
60A Other Provincial Expenditure not charged to Revenue	17,50,000	—	—	17,50,000
Total Capital Expenditure not charged to Revenue	4,04,44,500	37,89,000	18,94,500	4,61,28,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of BENGAL in India and in England for 1922–23.

HEADS OF REVENUE.	Revised Estimate for 1922–23.			
	India.	England.	Exchange.	Total.
PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
V. Land Revenue	3,09,32,000	—	—	3,09,32,000
VI. Excise	2,02,00,000	—	—	2,02,00,000
VII. Stamps	3,02,00,000	—	—	3,02,00,000
VIII. Forest	22,30,000	—	—	22,30,000
IX. Registration	24,00,000	—	—	24,00,000
Total	8,59,62,000	—	—	8,59,62,000
IRRIGATION, &c., WORKS.				
XIII. Works for which Capital Accounts are kept	*—2,40,000*	—	—	*—2,40,000*
XIV. Works for which no Capital Accounts are kept	2,00,000	—	—	2,00,000
Total	*—40,000*	—	—	*—40,000*
INTEREST RECEIPTS.				
XVI. Interest	4,05,000	—	—	4,05,000
CIVIL ADMINISTRATION.				
XVII. Administration of Justice	15,30,000	—	—	15,30,000
XVIII. Jails and Convict Settlements	12,65,000	—	—	12,65,000
XIX. Police	4,30,000	—	—	4,30,000
XX. Ports and Pilotage	20,000	—	—	20,000
XXI. Education	10,46,000	—	—	10,46,000
XXII. Medical	8,33,000	—	—	8,33,000
XXIII. Public Health	12,000	—	—	12,000
XXIV. Agriculture	3,31,000	—	—	3,31,000
XXV. Industries	7,55,000	—	—	7,55,000
XXVI. Miscellaneous Departments	10,000	—	—	10,000
Total	62,32,000	—	—	62,32,000
CIVIL WORKS.				
XXX. Civil Works	7,20,000	—	—	7,20,000
MISCELLANEOUS.				
XXXIII. Receipts in aid of Superannuation	4,16,000	—	—	4,16,000
XXXIV. Stationery and Printing	5,59,000	—	—	5,59,000
XXXV. Miscellaneous	32,95,000	—	—	32,95,000
Total	42,70,000	—	—	42,70,000
XL. Miscellaneous adjustments between the Central and Provincial Governments	1,46,000	—	—	1,46,000
Total Revenue	9,76,95,000	—	—	9,76,95,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of BENGAL in India and in England for 1922–23.

	HEADS OF EXPENDITURE.	Revised Estimate for 1922–23.			
		India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.				
5.	Land Revenue	29,91,000	18,000	10,000	30,19,000
6.	Excise	15,77,000	1,000	—	15,78,000
7.	Stamps	7,92,000	—	—	7,92,000
8.	Forest	12,54,000	39,000	20,000	13,13,000
9.	Registration	17,00,000	—	—	17,00,000
	Total	83,14,000	58,000	30,000	84,02,000
	IRRIGATION, &c., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	16,30,000	—	—	16,30,000
15.	Other Revenue Expenditure financed from ordinary Revenue	12,82,000	19,000	9,000	13,10,000
	Total	29,12,000	19,000	9,000	29,40,000
	IRRIGATION, &c., CAPITAL ACCOUNT (Charged to Revenue).				
16.	Construction of Irrigation	*—22,32,000*	—	—	*—22,32,000*
	DEBT SERVICES.				
19.	Interest on ordinary Debt	*—8,62,000*	—	—	*—8,62,000*
	CIVIL ADMINISTRATION.				
22.	General Administration	1,16,64,000	3,28,000	1,73,000	1,21,65,000
24.	Administration of Justice	1,12,18,000	1,60,000	84,000	1,14,62,000
25.	Jails and Convict Settlements	38,04,000	82,000	43,000	39,29,000
26.	Police	1,88,73,000	1,71,000	90,000	1,91,34,000
27.	Ports and Pilotage	2,56,000	44,000	23,000	3,23,000
30.	Scientific Departments	21,000	—	—	21,000
31.	Education	1,25,22,000	1,38,000	73,000	1,27,33,000
32.	Medical	53,02,000	1,83,000	97,000	55,82,000
33.	Public Health	25,78,000	33,000	17,000	26,28,000
34.	Agriculture	20,86,000	46,000	24,000	21,56,000
35.	Industries	12,91,000	51,000	26,000	13,68,000
37.	Miscellaneous Departments	2,57,000	18,000	9,000	2,84,000
	Total	6,98,72,000	12,54,000	6,59,000	7,17,85,000
	CIVIL WORKS.				
41.	Civil Works	1,01,05,000	97,000	51,000	1,02,53,000
	MISCELLANEOUS.				
43.	Famine Relief and Insurance	2,00,000	—	—	2,00,000
45.	Superannuation Allowances and Pensions	43,16,000	2,02,000	1,04,000	46,22,000
46.	Stationery and Printing	22,93,000	2,26,000	1,15,000	26,34,000
47.	Miscellaneous	4,01,000	44,000	23,000	4,68,000
	Total	72,10,000	4,72,000	2,42,000	79,24,000
52.	Miscellaneous adjustments between the Central and Provincial Governments	40,000	—	—	40,000
	Total Expenditure charged to Revenue	9,53,59,000	19,00,000	9,91,000	9,82,50,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55.	Construction of Irrigation, Navigation, Embankment and Drainage Works	30,01,000	14,25,000	7,62,000	51,88,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1922–23.

HEADS OF REVENUE.		Revised Estimate for 1922–23.			
		India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE.					
II.	Taxes on Income	76,700	—	—	76,700
V.	Land Revenue	6,87,74,000	—	—	6,87,74,000
VI.	Excise	1,50,00,000	—	—	1,50,00,000
VII.	Stamps	1,62,00,000	—	—	1,62,00,000
VIII.	Forest	90,60,000	—	—	90,60,000
IX.	Registration	12,73,000	—	—	12,73,000
	Total	11,03,83,700	—	—	11,03,83,700
RAILWAYS.					
XII.	Subsidised Companies	65,000	—	—	65,000
IRRIGATION, &c., WORKS.					
XIII.	Works for which Capital Accounts are kept	82,54,790	—	—	82,54,790
XIV.	Works for which no Capital Accounts are kept	21,000	—	—	21,000
	Total	82,75,790	—	—	82,75,790
INTEREST RECEIPTS.					
XVI.	Interest	20,76,000	—	—	20,76,000
CIVIL ADMINISTRATION.					
XVII.	Administration of Justice	10,20,000	—	—	10,20,000
XVIII.	Jails and Convict Settlements	5,11,000	—	—	5,11,000
XIX.	Police	1,70,000	—	—	1,70,000
XXI.	Education	9,41,000	—	—	9,41,000
XXII.	Medical	68,000	—	—	68,000
XXIII.	Public Health	1,65,000	—	—	1,65,000
XXIV.	Agriculture	4,84,000	—	—	4,84,000
XXV.	Industries	19,000	—	—	19,000
XXVI.	Miscellaneous Departments	47,000	—	—	47,000
	Total	34,25,000	—	—	34,25,000
CIVIL WORKS.					
XXX.	Civil Works	3,82,000	—	—	3,82,000
MISCELLANEOUS.					
XXXIII.	Receipts in aid of Superannuation	4,47,000	—	—	4,47,000
XXXIV.	Stationery and Printing	2,76,000	—	—	2,76,000
XXXV.	Miscellaneous	5,94,000	—	—	5,94,000
	Total	13,17,000	—	—	13,17,000
	Total Revenue	12,59,24,490	—	—	12,59,24,490

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1922-23.

	HEADS OF EXPENDITURE.	Revised Estimate for 1922-23.			
		India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.				
5.	Land Revenue	78,71,700	5,000	2,600	78,79,300
6.	Excise	6,57,400	10,000	5,000	6,72,400
7.	Stamps	3,13,600	43,000	21,500	3,78,100
8.	Forests	68,84,800	83,000	43,500	70,11,300
9.	Registration	4,69,400	—	—	4,69,400
	Total	1,61,96,900	1,41,000	72,600	1,64,10,500
	RAILWAYS.				
11.	Subsidised Companies	6,000	—	—	6,000
12.	Miscellaneous Railway Expenditure	12,500	—	—	12,500
	Total	18,500	—	—	18,500
	IRRIGATION REVENUE ACCOUNTS.				
14.	Works for which Capital Accounts are kept—Interest on Debt	49,61,700	—	—	49,61,700
15.	Other Revenue Expenditure	1,98,000	38,500	20,000	2,56,500
	Total	51,59,700	38,500	20,000	52,18,200
	IRRIGATION, CAPITAL ACCOUNT (charged to Revenue).				
16.	Construction of Irrigation Works	6,89,000	8,000	4,000	7,01,000
	DEBT SERVICES.				
19.	Interest on ordinary Debt	30,32,000	—	—	30,32,000
21.	Sinking Fund	3,00,000	—	—	3,00,000
	Total	33,32,000	—	—	33,32,000
	CIVIL ADMINISTRATION.				
22.	General Administration	1,36,80,600	4,02,000	2,12,500	1,42,95,100
24.	Administration of Justice	65,05,700	2,01,000	1,06,500	68,13,200
25.	Jails and Convict Settlements	39,39,600	5,000	2,500	39,47,100
26.	Police	1,72,22,300	2,65,000	1,40,100	1,76,27,400
30.	Scientific Departments	31,100	—	—	31,100
31.	Education	1,41,92,900	92,000	48,600	1,43,33,500
32.	Medical	26,07,400	80,000	42,100	27,29,500
33.	Public Health	14,20,100	16,250	8,400	14,44,750
34.	Agriculture	26,68,700	83,000	43,800	27,95,500
35.	Industries	8,51,400	17,500	8,800	8,77,700
37.	Miscellaneous Departments	1,79,900	9,000	4,700	1,93,600
	Total	6,32,99,700	11,70,750	6,18,000	6,50,88,450
	CIVIL WORKS.				
41.	Civil Works	87,59,300	1,13,000	59,200	89,31,500
	MISCELLANEOUS.				
43.	Famine Relief and Insurance	32,59,000	—	—	32,59,000
45.	Superannuation Allowances and Pensions	50,23,100	2,35,000	1,21,600	53,79,700
46.	Stationery and Printing	12,48,100	10,500	5,300	12,63,900
47.	Miscellaneous	8,54,600	2,000	1,100	8,57,700
	Total	1,03,84,800	2,47,500	1,28,000	1,07,60,300
51.	Contribution to the Central Government by Provincial Governments	2,40,00,000	—	—	2,40,00,000
	Total Expenditure charged to Revenue	13,18,39,900	17,18,750	9,01,800	13,44,60,450
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A.	Forest outlay	2,16,000	—	—	2,16,000
55.	Construction of Irrigation Works	74,24,500	1,50,000	75,000	76,49,500
60.	Civil Works	16,16,750	5,500	2,750	18,25,000
60A.	Other Provincial Works	22,71,600	—	—	22,71,600
	Total Capital Expenditure not charged to Revenue	1,17,28,850	1,55,500	77,750	1,19,62,100

ACCOUNT showing the ESTIMATED REVENUE of the Government of the PUNJAB in India and in England for 1922–23.

	HEADS OF REVENUE.	Revised Estimate for 1922–23.			
		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	5,46,000	—	—	5,46,000
V.	Land Revenue	2,96,87,000	—	—	2,96,87,000
VI.	Excise	1,00,00,000	—	—	1,00,00,000
VII.	Stamps	88,45,000	—	—	88,45,000
VIII.	Forests	45,73,000	—	—	45,73,000
IX.	Registration	7,47,000	—	—	7,47,000
	Total	5,43,98,000	—	—	5,43,98,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	3,44,51,000	—	—	3,44,51,000
XIV.	Works for which no Capital Accounts are kept	3,30,000	—	—	3,30,000
	Total	3,47,81,000	—	—	3,47,81,000
	DEBT SERVICES.				
XVI.	Interest	5,57,000	—	—	5,57,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	8,93,000	—	—	8,93,000
XVIII.	Jails and Convict Settlements	4,68,000	—	—	4,68,000
XIX.	Police	5,47,000	—	—	5,47,000
XXI.	Education	8,65,000	—	—	8,65,000
XXII.	Medical	1,29,000	—	—	1,29,000
XXIII.	Public Health	1,25,000	—	—	1,25,000
XXIV.	Agriculture	5,96,000	—	—	5,96,000
XXV.	Industries	17,000	—	—	17,000
XXVI.	Miscellaneous Departments	30,000	—	—	30,000
	Total	36,70,000	—	—	36,70,000
	CIVIL WORKS.				
XXX.	Civil Works	3,53,000	—	—	3,53,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	5,28,000	—	—	5,28,000
XXXIV.	Stationery and Printing	54,000	—	—	54,000
XXXV.	Miscellaneous	15,13,000	—	—	15,13,000
	Total	20,95,000	—	—	20,95,000
	Total Revenue Receipts	9,58,54,000	—	—	9,58,54,000
	CAPITAL RECEIPTS.				
	Sales of waste lands, Government estates and town sites	27,53,000	—	—	27,53,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of the PUNJAB in India and in England for 1922-23.

	HEADS OF EXPENDITURE.	Revised Estimate for 1922-23.			
		India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs	Rs.	Rs.	Rs.
5.	Land Revenue	45,19,100	600	300	45,20,000
6.	Excise	3,90,500	11,000	5,500	4,07,000
7.	Stamps	1,98,500	61,000	30,500	2,90,000
8.	Forests	46,66,000	50,000	25,000	47,41,000
9.	Registration	1,30,000	—	—	1,30,000
	Total	99,04,100	1,22,600	61,300	1,00,88,000
	IRRIGATION, &c., REVENUE ACCOUNT.				
14.	Irrigation Works for which Capital Accounts are kept—Interest on debt	78,76,000	—	—	78,76,000
16.	Miscellaneous Irrigation Expenditure	19,54,500	5,000	2,500	19,62,000
	Total	98,30,500	5,000	2,500	98,38,000
	DEBT SERVICES.				
19.	Interest on ordinary Debt	4,17,000	4,000	2,000	4,23,000
	CIVIL ADMINISTRATION.				
22.	General Administration	97,91,000	3,45,000	1,77,000	1,03,13,000
24.	Administration of Justice	42,42,000	1,69,000	86,000	44,97,000
25.	Jails and Convict Settlements	37,07,000	16,000	8,000	37,31,000
26.	Police	1,15,76,750	1,63,500	81,750	1,18,22,000
30.	Scientific Departments	86,500	1,000	500	88,000
31.	Education	94,70,000	1,04,000	52,000	96,26,000
32.	Medical	30,10,000	64,000	32,000	31,06,000
33.	Public Health	10,66,000	44,000	22,000	11,32,000
34.	Agriculture	29,97,000	1,17,000	59,000	31,73,000
35.	Industries	9,38,000	30,000	15,000	9,83,000
37.	Miscellaneous Departments	70,000	7,000	4,000	81,000
	Total	4,69,54,250	10,60,500	5,37,250	4,85,52,000
	CIVIL WORKS.				
41.	Civil Works	1,24,09,000	85,000	42,000	1,25,36,000
	MISCELLANEOUS.				
43.	Famine Relief and Insurance	3,81,000	—	—	3,81,000
45.	Superannuation Allowances and Pensions	33,81,500	2,43,500	1,24,000	37,49,000
46.	Stationery and Printing	10,25,000	40,000	20,000	10,85,000
47.	Miscellaneous	45,69,000	13,000	7,000	45,89,000
	Total	93,56,500	2,96,500	1,51,000	98,04,000
51.	Contributions to the Central Government by Provincial Governments	1,75,00,000	—	—	1,75,00,000
52.	Miscellaneous adjustments between Central and Provincial Governments	30,000	—	—	30,000
	Total	1,75,30,000	—	—	1,75,30,000
	Total Expenditure charged to Revenue	10,64,01,350	15,73,600	7,96,050	10,87,71,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55.	Construction of Irrigation, &c., Works	86,76,000	22,40,000	11,20,000	1,20,36,000
56.	(*d*)—Hydro Electric Scheme	1,22,000	—	—	1,22,000
60.	Civil Works	1,20,000	—	—	1,20,000
	Total Capital Expenditure not charged to Revenue	89,18,000	22,40,000	11,20,000	1,22,78,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of BURMA in India and in England for 1922–23.

	HEADS OF REVENUE.	Revised Estimate for 1922–23.			
		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	3,56,000	—	—	3,56,000
V.	Land Revenue	5,25,36,000	—	—	5,25,36,000
VI.	Excise	1,10,38,000	—	—	1,10,38,000
VII.	Stamps	50,90,000	—	—	50,90,000
VIII.	Forests	2,08,00,000	—	—	2,08,00,000
IX.	Registration	5,07,000	—	—	5,07,000
	Total	9,03,27,000	—	—	9,03,27,000
	RAILWAYS.				
XI.	State Railways	18,000	—	—	18,000
	IRRIGATION, &c., REVENUE ACCOUNT.				
XIII.	Works for which Capital Accounts are kept	18,44,000	—	—	18,44,000
XIV.	Works for which no Capital Accounts are kept	22,80,000	—	—	22,80,000
	Total	41,24,000	—	—	41,24,000
	INTEREST RECEIPTS.				
XVI.	Interest	6,17,000	—	—	6,17,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	8,68,000	—	—	8,68,000
XVIII.	Jails and Convict Settlements	4,44,000	—	—	4,44,000
XIX.	Police	5,32,000	—	—	5,32,000
XX.	Ports and Pilotage	53,000	—	—	53,000
XXI.	Education	3,72,000	—	—	3,72,000
XXII.	Medical	1,50,000	—	—	1,50,000
XXIII.	Public Health	30,000	—	—	30,000
XXIV.	Agriculture	33,000	—	—	33,000
XXV.	Industries	1,000	—	—	1,000
XXVI	Miscellaneous Departments	1,000	—	—	1,000
	Total	24,84,000	—	—	24,84,000
	CIVIL WORKS.				
XXX.	Civil Works	6,35,000	—	—	6,35,000
	MISCELLANEOUS.				
XXXII.	Transfers from Famine Insurance Fund	8,000	—	—	8,000
XXXIII.	Receipts in aid of Superannuation	54,000	—	—	54,000
XXXIV.	Stationery and Printing	95,000	—	—	95,000
XXXV.	Miscellaneous	1,24,000	—	—	1,24,000
	Total	2,81,000	—	—	2,81,000
	Total Revenue	9,84,86,000	—	—	9,84,86,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of BURMA in India and in England for 1922–23.

HEADS OF EXPENDITURE.	Revised Estimate for 1922–23.			
	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	52,92,400	5,000	2,600	53,00,000
6. Excise	20,29,800	8,000	4,200	20,42,000
7. Stamps	1,52,000	—	—	1,52,000
8. Forests	93,61,000	1,57,000	82,000	96,00,000
9. Registration	1,41,000	—	—	1,41,000
Total	1,69,76,200	1,70,000	88,800	1,72,35,000
RAILWAYS.				
12. Miscellaneous Railway Expenditure	73,000	—	—	73,000
13. Construction of Railways	69,77,000	—	—	69,77,000
Total	70,50,000	—	—	70,50,000
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Miscellaneous Irrigation Works	23,58,000	5,44,000	2,75,000	31,77,000
IRRIGATION, &c., CAPITAL ACCOUNT (charged to Revenue).				
16. Construction of Irrigation Works	11,54,000	—	—	11,54,000
CIVIL ADMINISTRATION.				
22. General Administration	88,16,000	3,23,500	1,71,500	93,11,000
24. Administration of Justice	47,51,000	86,000	45,000	48,82,000
25. Jails and Convict Settlements	25,87,500	3,000	1,500	25,92,000
26. Police	1,44,06,500	1,21,500	64,000	1,45,92,000
27. Ports and Pilotage	32,06,500	75,000	37,500	33,19,000
30. Scientific Departments	1,63,500	1,000	500	1,65,000
31. Education	66,42,500	81,500	43,000	67,67,000
32. Medical	31,13,000	1,71,000	90,000	33,74,000
33. Public Health	12,99,700	7,000	3,300	13,10,000
34. Agriculture	15,60,700	26,000	14,300	16,01,000
35. Industries	6,13,900	12,500	6,600	6,33,000
36. Aviation	18,000	—	—	18,000
37. Miscellaneous Departments	1,07,300	9,000	4,700	1,21,000
Total	4,72,86,100	9,17,000	4,81,900	4,86,85,000
CIVIL WORKS.				
41. Civil Works	1,88,55,000	8,80,000	4,65,000	2,02,00,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	75,000	—	—	75,000
45. Superannuation Allowances and Pensions	21,88,200	3,02,000	1,60,800	26,51,000
46. Stationery and Printing	10,07,600	70,000	47,400	11,25,000
47. Miscellaneous	14,90,400	24,000	12,600	15,27,000
Total	47,61,200	3,96,000	2,20,800	53,78,000
51. Contributions to the Central Government by the Provincial Government	64,00,000	—	—	64,00,000
Total Expenditure	10,48,40,500	29,07,000	15,31,500	10,92,79,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1922-23.

	HEADS OF REVENUE.	Revised Estimate for 1922-23.			
		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	5,94,000	—	—	5,94,000
V.	Land Revenue	1,65,79,000	—	—	1,65,79,000
VI.	Excise	1,51,00,000	—	—	1,51,00,000
VII.	Stamps	96,00,000	—	—	96,00,000
VIII.	Forest	10,07,000	—	—	10,07,000
IX.	Registration	11,60,000	—	—	11,60,000
	Total	4,40,40,000	—	—	4,40,40,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	16,53,000	*—8,000*	*—4,000*	16,41,000
XIV.	Works for which no Capital Accounts are kept	80,000	—	—	80,000
	Total	17,33,000	*—8,000*	*—4,000*	17,21,000
	INTEREST RECEIPTS				
XVI.	Interest	2,97,000	—	—	2,97,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	3,58,000	—	—	3,58,000
XVIII.	Jails and Convict Settlements	6,54,000	—	—	6,54,000
XIX.	Police	74,000	—	—	74,000
XX.	Ports and Pilotage	1,000	—	—	1,000
XXI.	Education	3,85,000	—	—	3,85,000
XXII.	Medical	95,000	—	—	95,000
XXIII.	Public Health	20,000	—	—	20,000
XXIV.	Agriculture	60,000	—	—	60,000
XXV.	Industries	10,000	—	—	10,000
XXVI.	Miscellaneous Departments	1,000	—	—	1,000
	Total	16,58,000	—	—	16,58,000
	CIVIL WORKS.				
XXX.	Civil Works	6,00,000	—	—	6,00,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	2,79,000	—	—	2,79,000
XXXIV.	Stationery and Printing	49,000	—	—	49,000
XXXV.	Miscellaneous	4,76,000	—	—	4,76,000
	Total	8,04,000	—	—	8,04,000
XL.	Miscellaneous adjustments between the Central and Provincial Governments	8,000	—	—	8,000
	Total Revenue	4,91,40,000	*—8000*	*—4,000*	4,91,28,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1922–23.

HEADS OF EXPENDITURE.	Revised Estimate for 1922-23.			
	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	17,31,000	21,000	10,000	17,62,000
6. Excise	9,04,000	3,000	2,000	9,09,000
7. Stamps	1,85,000	58,000	29,000	2,72,000
8. Forests	7,64,000	17,000	8,000	7,89,000
9. Registration	5,52,000	—	—	5,52,000
Total	41,36,000	99,000	49,000	42,84,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Interest on Irrigation Works for which Capital Accounts are kept	20,41,000	—	—	20,41,000
15. Other Revenue Expenditure financed from ordinary Revenue	3,03,000	—	—	3,03,000
Total	23,44,000	—	—	23,44,000
IRRIGATION, &c., CAPITAL ACCOUNT (charged to Revenue).				
16. Construction of Irrigation, Embankment and Drainage Works	95,000	—	—	95,000
DEBT SERVICES.				
19. Interest on ordinary Debt	2,27,000	—	—	2,27,000
CIVIL ADMINISTRATION.				
22. General Administration	69,48,000	2,52,000	1,26,000	73,26,000
24. Administration of Justice	34,87,000	95,000	47,000	36,29,000
25. Jails and Convict Settlements	18,01,000	19,000	9,000	18,29,000
26. Police	81,16,000	54,000	27,000	81,97,000
27. Ports and Pilotage	11,000	—	—	11,000
30. Scientific Departments	38,000	—	—	38,000
31. Education	54,03,000	48,000	24,000	54,75,000
32. Medical	14,36,000	39,000	20,000	14,95,000
33. Public Health	5,61,000	—	—	5,61,000
34. Agriculture	8,82,000	2,000	1,000	8,85,000
35. Industries	4,86,000	41,000	20,000	5,47,000
37. Miscellaneous Departments	41,000	—	—	41,000
Total	2,92,10,000	5,50,000	2,74,000	3,00,34,000
CIVIL WORKS.				
41. Civil Works	62,61,000	1,38,000	69,000	64,68,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	11,38,000	—	—	11,38,000
45. Superannuation Allowances and Pensions	19,37,000	1,50,000	75,000	21,62,000
46. Stationery and Printing	8,96,000	24,000	12,000	9,32,000
47. Miscellaneous	1,55,000	17,000	9,000	1,81,000
Total	41,26,000	1,91,000	96.000	44,13,000
52. Miscellaneous adjustments between the Central and Provincial Governments	37,000	—	—	37,000
Total Expenditure	4,64,36,000	9,78,,000	4,88,000	4,79.02,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of the CENTRAL PROVINCES in India and in England for 1922-23.

	HEADS OF REVENUE.	Revised Estimate for 1922-23.			
		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	1,43,000	—	—	1,43,000
V.	Land Revenue	2,60,65,000	—	—	2,60,65,000
VI.	Excise	1,29,00,000	—	—	1,29,00,000
VII.	Stamps	60,00,000	—	—	60,00,000
VIII.	Forest	52,50,000	—	—	52,50,000
IX.	Registration	7,30,000	—	—	7,30,000
	Total	5,10,88,000	—	—	5,10,88,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	*—1,82,175*	*—550*	*—275*	*—1,83,000*
XIV.	Works for which no Capital Accounts are kept	1,04,000	—	—	10,04,*000*
	Total	*—78,175*	*—550*	*—275*	*—79,000*
	INTEREST RECEIPTS.				
XVI.	Interest	7,88,000	—	—	7,88,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	4,20,000	—	—	4,20,000
XVIII.	Jails and Convict Settlements	1,81,000	—	—	1,81,000
XIX.	Police	24,000	—	—	24,000
XXI.	Education	2,81,000	—	—	2,81,000
XXII.	Medical	67,000	—	—	67,000
XXIII.	Public Health	1,26,000	—	—	1,26,000
XXIV.	Agriculture	2,82,000	—	—	2,82,000
XXV.	Industries	39,000	—	—	39,000
XXVI.	Miscellaneous Departments	29,000	—	—	29,000
	Total	14,49,000	—	—	14,49,000
	CIVIL WORKS.				
XXX.	Civil Works	4,34,000	—	—	4,34,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	4,83,000	—	—	4,83,000
XXXIV.	Stationery and Printing	81,000	—	—	81,000
XXXV.	Miscellaneous	3,45,000	—	—	3,45,000
	Total	9,09,000	—	—	9,09,000
XL.	Miscellaneous Adjustments between the Central and Provincial Governments	2,48,000	—	—	2,48,000
	Total Revenue	5,48,37,825	*—550*	*—275*	5,48,37,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of the CENTRAL PROVINCES in India and in England for 1922–23.

HEADS OF EXPENDITURE.	Revised Estimate for 1922–23.			
	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	47,83,000	1,000	500	47,84,500
6. Excise	7,42,000	—	—	7,42,000
7. Stamps	1,67,000	—	—	1,67,000
8. Forests	29,87,000	54,000	27,000	30,68,000
9. Registration	2,76,000	—	—	2,76,000
Total	89,55,000	55,000	27,500	90,37,500
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	17,74,000	—	—	17,74,000
15. Other Revenue Expenditure financed from ordinary Revenues	2,87,500	55,000	27,500	3,70,000
15 (i). Other Revenue Expenditure financed from Famine Insurance Grants	1,90,000	—	—	1,90,000
Total	22,51,500	55,000	27,500	23,34,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works	18,60,000	—	—	18,60,000
DEBT SERVICES.				
19. Interest on ordinary Debt	2,51,000	—	—	2,51,000
CIVIL ADMINISTRATION.				
22. General Administration	49,20,000	1,70,000	85,000	51,75,000
24. Administration of Justice	31,45,000	55,000	27,500	32,27,500
25. Jails and Convict Settlements	9,72,000	10,000	5,000	9,87,000
26. Police	57,65,000	73,000	36,500	58,74,500
30. Scientific Departments	12,000	—	—	12,000
31. Education	49,01,000	85,000	42,500	50,28,500
32. Medical	15,30,000	32,000	16,000	15,78,000
33. Public Health	4,05,000	1,000	500	4,06,500
34. Agriculture	14,01,000	5,000	2,500	14,08,500
35. Industries	5,57,000	—	—	5,57,000
37. Miscellaneous Departments	77,000	—	—	77,000
Total	2,36,85,000	4,31,000	2,15,500	2,43,31,500
CIVIL WORKS.				
41. Civil Works	64,50,500	67,000	33,500	65,51,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	28,76,000	—	—	28,76,000
45. Superannuation Allowances and Pensions	17,34,000	80,000	40,000	18,54,000
46. Stationery and Printing	6,58,000	12,000	6,000	6,76,000
47. Miscellaneous	8,45,000	20,000	10,000	8,75,000
Total	61,13,000	1,12,000	56,000	62,81,000
51. Contributions to the Central Government by Provincial Governments	22,00,000	—	—	22,00,000
52. Miscellaneous adjustments between Central and Provincial Governments	19,000	—	—	19,000
Total	22,19,000	—	—	22,19,000
Total Expenditure charged to Revenue	5,17,85,000	7,20,000	3,60,000	5,28,65,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52 (a). Forest Capital Outlay	1,23,000	—	—	1,23,000
55. Construction of Irrigation Works	17,39,520	320	160	17,40,000
Total	18,62,520	320	160	18,63,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of ASSAM in India and in England for 1922-23.

HEADS OF REVENUE.	Revised Estimate for 1922-23.			
	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE.				
II. Taxes on Income	55,000	—	—	55,000
V. Land Revenue	96,00,000	—	—	96,00,000
VI. Excise	56,50,000	—	—	56,50,000
VII. Stamps	18,85,000	—	—	18,85,000
VIII. Forest	16,75,000	—	—	16,75,000
IX. Registration	1,30,000	—	—	1,30,000
Total	1,89,95,000	—	—	1,89,95,000
RAILWAYS.				
XI. State Railways	*—24,000*	—	—	*—24,000*
DEBT SERVICES.				
XVI. Interest	1,04,000	—	—	1,04,000
CIVIL ADMINISTRATION.				
XVII. Administration of Justice	1,60,000	—	—	1,60,000
XVIII. Jails and Convict Settlements	1,25,000	—	—	1,25,000
XIX. Police	3,42,000	—	—	3,42,000
XXI. Education	1,98,000	—	—	1,98,000
XXII. Medical	12,000	—	—	12,000
XXIII. Public Health	1,68,000	—	—	1,68,000
XXIV Agriculture	14,000	—	—	14,000
XXV. Industries	4,000	—	—	4,000
XXVI. Miscellaneous Departments	1,000	—	—	1,000
Total	10,24,000	—	—	10,24,000
CIVIL WORKS.				
XXX. Civil Works	4,64,000	—	—	4,64,000
MISCELLANEOUS.				
XXXIII. Receipts in aid of Superannuation	98,000	—	—	98,000
XXXIV. Stationery and Printing	12,000	—	—	12,000
XXXV. Miscellaneous	55,000	—	—	55,000
Total	1,65,000	—	—	1,65,000
XL. Miscellaneous adjustments between the Central and Provincial Governments	1,32,000	—	—	1,32,000
Total Revenue	2,08,60,000	—	—	2,08,60,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of ASSAM in India and in England for 1922–23.

HEADS OF EXPENDITURE.	Revised Estimate for 1922-23.			
	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	14,45,000	—	—	14,45,000
6. Excise	2,18,000	1,000	1,000	2,20,000
7. Stamps	62,000	—	—	62,000
8. Forest	11,04,000	22,000	10,000	11,36,000
9. Registration	1,04,000	—	—	1,04,000
Total	29,33,000	23,000	11,000	29,67,000
RAILWAY REVENUE ACCOUNT.				
11. Subsidised Companies	34,000	—	—	34,000
12. Miscellaneous Railway Expenditure	3,000	—	—	3,000
Total	37,000	—	—	37,000
RAILWAY CAPITAL ACCOUNT CHARGED TO REVENUE.				
13. Construction of Railways	11,500	25,000	12,500	49,000
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Other Revenue Expenditure	69,000	—	—	69,000
CIVIL ADMINISTRATION.				
22. General Administration	26,70,000	1,11,000	59,000	28,40,000
24. Administration of Justice	8,96,000	23,000	12,000	9,31,000
25. Jails and Convict Settlements	5,10,000	—	—	5,10,000
26. Police	30,18,000	42,000	22,000	30,82,000
27. Ports and Pilotage	66,000	—	—	66,000
30. Scientific Departments	30,000	—	—	30,000
31. Education	22,97,000	30,000	17,000	23,44,000
32. Medical	10,15,000	43,000	23,000	10,81,000
33. Public Health	5,45,000	18,000	9,000	5,72,000
34. Agriculture	428,000	9,000	7,000	4,44,000
35. Industries	91,000	—	—	91,000
37. Miscellaneous Departments	24,000	—	—	24,000
Total	11,590,000	2,76,000	1,49,000	1,20,15,000
CIVIL WORKS.				
41. Civil Works	41,45,000	41,000	22,000	42,08,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	17,000	—	—	17,000
45. Superannuation allowances and Pensions	5,99,000	64,000	38,000	7,01,000
46. Stationery and Printing	3,45,000	2,000	1,000	3,48,000
47. Miscellaneous	4,93,000	8,000	4,000	5,05,000
Total	14,54,000	74,000	43,000	15,71,000
51. Contributions to the Central Government by Provincial Governments	15,00,000	—	—	15,00,000
Total Expenditure charged to Revenue	2,17,39,500	4,39,000	2,37,500	2,24,16,000
CAPITAL ACCOUNT NOT CHARGED TO REVENUE.				
Goalpara Tramway Scheme	2,00,000	—	—	2,00,000

EAST INDIA (ESTIMATE).

REVISED ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

Governor-General of India in Council, and of the Local Governments

For the Year 1923–24.

India Office,
29 May 1924.

F. W. DUKE,
Under Secretary of State for India.

BOMBAY BRANCH
OF THE
Royal Asiatic Society.

LONDON:
PRINTED & PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE.
To be purchased directly from H.M. STATIONERY OFFICE at the following addresses:
Imperial House, Kingsway, London, W.C.2; 28, Abingdon Street, London, S.W.1;
York Street, Manchester; 1, St. Andrew's Crescent, Cardiff;
or 120, George Street, Edinburgh;
or through any Bookseller.
1924
Price 2s. net.

No. I.—Revised Estimate of the Revenue of the Central Government in

HEADS OF REVENUE.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs	2,30,000	—	—	3,23,00,000	16,35,22,000	15,38,07,000	6,20,000
II. Taxes on Income	98,39,000	80,000	12,66,000	1,67,00,000	5,25,92,000	6,97,44,000	83,75,000
III. Salt	1,87,00,000	—	—	2,10,20,000	2,21,81,000	1,90,00,000	—
IV. Opium	29,000	11,000	87,000	13,00,000	15,01,000	3,39,35,000	7,71,000
V. Land Revenue	10,68,000	10,50,000	23,50,000	—	—	—	—
VI. Excise	33,87,000	6,97,000	8,03,000	—	—	—	—
VII. Stamps:—							
A.—Non-judicial	4,96,000	51,000	3,52,000	—	—	—	—
B.—Judicial	8,90,000	1,79,000	8,03,000	—	—	—	—
VIII. Forest	17,05,000	19,000	7,02,000	—	—	—	—
IX. Registration	78,000	6,000	65,000	—	—	—	—
X. Tributes from Indian States.	21,00,000	—	—	44,97,000	12,55,000	68,000	2,19,000
Total	3,85,22,000	20,93,000	64,28,000	7,58,17,000	24,10,51,000	27,65,54,000	99,85,000
Railways.							
XI. State Railways—							
Gross Receipts	94,15,00,000	—	—	—	—	—	—
Deduct—Working Expenses	*60,96,00,000*	—	—	—	—	—	—
Surplus profits paid to Companies.	*1,11,42,000*	—	—	—	—	—	—
Net Receipts	32,07,58,000	—	—	—	—	—	—
XII. Subsidised Companies	5,16,000	—	—	—	—	—	—
Total	32,12,74,000	—	—	—	—	—	—
Irrigation, &c.							
XIII. Works for which Capital Accounts are kept.	—	29,000	11,49,000	—	—	—	13,000
XIV. Works for which no Capital Accounts are kept.	5,000	—	18,000	—	—	—	—
Total	5,000	29,000	11,67,000	—	—	—	13,000
Posts and Telegraphs.							
XV. Gross Receipts	10,12,24,000	—	—	—	—	—	—
Deduct—Working Expenses	*9,21,84,000*	—	—	—	—	—	—
Net Receipts	90,40,000	—	—	—	—	—	—
Interest Receipts.							
XVI. Interest	50,99,000	65,000	44,000	7,77,000	13,26,000	11,75,000	—
Civil Administration.							
XVII. Administration of Justice.	84,000	47,000	2,98,000	—	—	—	—
XVIII. Jails and Convict Settlements.	7,14,000	4,000	73,000	—	—	—	—
XIX. Police	48,000	9,000	63,000	—	—	—	—
XX. Ports and Pilotage	—	—	—	—	2,39,000	13,00,000	—
XXI. Education	68,000	38,000	33,000	—	—	—	—
XXII. Medical	1,07,000	7,000	—	—	—	—	—
XXIII. Public Health	70,000	—	—	—	—	—	—
XXIV. Agriculture	8,93,000	8,000	17,000	4,000	—	—	—
XXV. Industries	—	—	1,000	—	—	—	—
XXVI. Miscellaneous Departments.	16,21,000	—	1,000	2,22,000	34,000	74,000	15,000
Total	36,05,000	1,13,000	4,86,000	2,26,000	2,73,000	13,74,000	15,000
Carried forward	37,75,45,000	23,00,000	81,25,000	7,68,20,000	24,26,50,000	27,91,03,000	1,00,13,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1923–24.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total, India.	England.*	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,00,000	5,18,18,000	18,000	7,90,000	6,48,000	40,41,53,000	—	—	40,41,53,000
71,31,000	1,37,22,000	50,00,000	52,24,000	10,72,000	19,07,45,000	—	—	19,07,45,000
—	61,25,000	1,000	—	—	8,70,27,000	—	—	8,70,27,000
14,00,000	9,28,000	10,22,000	9,90,000	10,90,000	4,30,64,000	—	—	4,30,64,000
—	—	—	—	—	44,68,000	—	—	44,68,000
—	—	—	—	—	48,87,000	—	—	48,87,000
—	—	—	—	—	8,99,000	—	—	8,99,000
—	—	—	—	—	18,72,000	—	—	18,72,000
—	—	—	—	—	24,26,000	—	—	24,26,000
—	—	—	—	—	1,49,000	—	—	1,49,000
2,76,000	3,000	85,000	2,18,000	5,000	87,26,000	—	—	87,26,000
92,07,000	7,25,96,000	61,26,000	72,22,000	28,15,000	74,84,16,000	—	—	74,84,16,000
—	—	—	—	—	94,15,00,000	4,83,000	2,19,000	94,22,02,000
—	—	—	—	—	*60,96,00,000*	—	—	*60,96,00,000*
—	—	—	—	—	*1,11,42,000*	—	—	*1,11,42,000*
—	—	—	—	—	32,07,58,000	4,83,000	2,19,000	32,14,60,000
—	—	—	—	—	5,16,000	12,45,000	5,66,000	23,27,000
—	—	—	—	—	32,12,74,000	17,28,000	7,85,000	32,37,87,000
—	—	—	—	—	11,91,000	*— 65,000*	*— 29,000*	10,97,000
—	—	—	—	—	23,000	—	—	23,000
—	—	—	—	—	12,14,000	*— 65,000*	*— 29,000*	11,20,000
—	—	—	—	—	10,12,24,000	16,00,000	7,27,000	10,35,51,000
—	—	—	—	—	*9,21,84,000*	*19,75,000*	*8,98,000*	*9,50,57,000*
—	—	—	—	—	90,40,000	*— 3,75,000*	*—1,71,000*	84,94,000
—	—	23,000	—	—	85,09,000	1,64,42,000	74,74,000	3,24,25,000
—	—	—	—	—	4,29,000	—	—	4,29,000
—	—	—	—	—	7,91,000	—	—	7,91,000
—	—	—	—	—	1,20,000	—	—	1,20,000
—	6,05,000	—	—	—	21,44,000	—	—	21,44,000
—	—	—	—	—	1,39,000	—	—	1,39,000
—	—	—	—	—	1,14,000	—	—	1,14,000
—	—	—	—	—	70,000	—	—	70,000
—	—	—	—	—	9,22,000	—	—	9,22,000
—	—	—	—	—	1,000	—	—	1,000
12,000	9,000	3,000	4,000	24,000	20,19,000	—	—	20,19,000
12,000	6,14,000	3,000	4,000	24,000	67,49,000	—	—	67,49,000
92,19,000	7,32,10,000	61,52,000	72,26,000	28,39,000	1,09,52,02,000	1,77,30,000	80,59,000	1,12,09,91,000

* In this return the revenue and expenditure in England are brought to account at the rate of Rs. 10 = 1*l.*; the adjustment for exchange being made in the next column.

Ps 12482 Wt. P 394—435/263 250 6.24 [IOP] A 2

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in each of the

HEADS OF REVENUE.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward - -	37,75,45,000	23,00,000	81,25,000	7,68,20,000	24,26,50,000	27,91,03,000	1,00,13,000
Currency, Mint and Exchange.							
XXVII. Currency - -	2,71,60,000	2,000	9,000	22,000	46,000	12,000	14,000
XXVIII. Mint - -	1,87,000	—	—	—	11,23,000	—	—
TOTAL - -	2,73,47,000	2,000	9,000	22,000	11,69,000	12,000	14,000
Civil Works.							
XXX. Civil Works -	2,20,000	40,000	46,000	28,000	55,000	2,45,000	90,000
Miscellaneous.							
XXXIII. Receipts in aid of Superannuation.	7,00,000	13,000	23,000	1,40,000	2,33,000	1,75,000	2,13,000
XXXIV. Stationery and Printing	10,54,000	—	27,000	1,000	—	74,000	37,000
XXXV. Miscellaneous -	*—8,71,000*	41,000	3,82,000	27,000	1,60,000	36,000	57,000
TOTAL - -	8,83,000	54,000	4,32,000	1,68,000	3,93,000	2,85,000	3,07,000
Military Receipts.							
XXXVI. Army—							
Effective - -	2,36,13,000	—	—	—	—	—	—
Non-effective -	9,98,000	—	—	—	—	—	—
	2,46,11,000	—	—	—	—	—	—
XXXVII. Marine - -	29,99,000	—	—	—	—	—	—
XXXVIII. Military Works -	70,23,000	—	—	—	—	—	—
TOTAL - -	3,46,33,000	—	—	—	—	—	—
Provincial Contributions and Miscellaneous Adjustments between Central Government and Provincial Governments.							
XXXIX. Contributions and Assignments to the Central Government by Provincial Governments.	—	—	—	3,48,00,000	56,00,000	—	2,40,00,000
XL. Miscellaneous adjustments between the Central and Provincial Governments.	—	—	—	—	—	29,000	—
TOTAL - -	—	—	—	3,48,00,000	56,00,000	29,000	2,40,00,000
TOTAL REVENUE -	44,06,28,000	23,96,000	86,12,000	11,18,38,000	24,98,67,000	27,96,74,000	3,44,24,000

PROVINCES of BRITISH INDIA and in ENGLAND for the year 1923–24—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total, India.	England.	Exchange.	Total.
Rs. 92,19,000	Rs. 7,32,10,000	Rs. 61,52,000	Rs. 72,26,000	Rs. 28,39,000	Rs. 1,09,52,02,000	Rs. 1,77,30,000	Rs. 80,59,000	Rs. 1,12,09,91,000
20,000	36,000	9,000	5,000	2,000	2,73,37,000	14,57,000	6,63,000	2,94,57,000
—	—	—	—	—	13,10,000	1,000	—	13,11,000
20,000	36,000	9,000	5,000	2,000	2,86,47,000	14,58,000	6,63,000	3,07,68,000
4,85,000	12,000	30,000	57,000	11,000	13,19,000	—	—	13,19,000
1,31,000	1,00,000	1,02,000	1,41,000	33,000	20,04,000	3,60,000	1,64,000	25,28,000
1,76,000	1,000	—	—	—	13,70,000	7,000	3,000	13,80,000
22,000	5,000	1,000	4,000	8,000	*—1,28,000*	1,96,38,000	89,26,000	2,84,36,000
3,29,000	1,06,000	1,03,000	1,45,000	41,000	32,46,000	2,00,05,000	90,93,000	3,23,44,000
—	—	—	—	—	2,36,13,000	38,20,000	17,37,000	2,91,70,000
—	—	—	—	—	9,98,000	12,12,000	5,51,000	27,61,000
—	—	—	—	—	2,46,11,000	50,32,000	22,88,000	3,19,31,000
—	—	—	—	—	29,99,000	—	—	29,99,000
—	—	—	—	—	70,23,000	—	—	70,23,000
—	—	—	—	—	3,46,33,000	50,32,000	22,88,000	4,19,53,000
1,75,00,000	64,00,000	—	22,00,000	15,00,000	9,20,00,000	—	—	9,20,00,000
56,000	1,00,000	30,000	14,000	—	2,29,000	—	—	2,29,000
1,75,56,000	65,00,000	30,000	22,14,000	15,00,000	9,22,29,000	—	—	9,22,29,000
2,76,09,000	7,98,64,000	63,24,000	96,47,000	43,93,000	1,25,52,76,000	4,42,25,000	2,01,03,000	1,31,96,04,000

No. 2.—Revised Estimate of the Expenditure of the Central Government

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
Direct Demands on the Revenues.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Customs	—	—	7,000	12,16,000	25,58,000	21,56,000	—
2. Taxes on Income	1,18,000	11,000	62,000	15,89,000	17,16,000	6,60,000	5,87,000
3. Salt	71,70,000	—	—	29,28,000	36,50,000	3,00,000	—
4. Opium	6,000	—	—	—	46,000	26,000	2,56,65,000
5. Land Revenue	3,60,000	2,95,000	4,54,000	—	—	—	—
6. Excise	1,78,000	16,000	36,000	—	—	—	—
7. Stamps:—							
A.—Non-judicial	*—40,04,000*	4,000	19,000	—	—	—	—
B.—Judicial	3,07,000	1,000	12,000	—	—	—	—
8. Forests	27,29,000	35,000	5,07,000	—	—	—	—
9. Registration	17,000	3,000	16,000	—	—	—	—
Total	68,81,000	3,65,000	11,13,000	57,33,000	79,70,000	31,42,000	2,62,52,000
Railway Revenue Account.							
10. State Railways:—							
Interest on Debt	11,05,44,000	—	—	—	—	—	—
Interest on Capital contributed by Companies.	4,30,000	—	—	—	—	—	—
Annuities in purchase of Railways.	—	—	—	—	—	—	—
Sinking Funds	—	—	—	—	—	—	—
11. Subsidised Companies	7,41,000	—	—	—	—	—	—
12. Miscellaneous Railway Expenditure.	*—5,97,000*	—	—	—	—	—	—
Total	11,11,18,000	—	—	—	—	—	—
Irrigation, &c., Revenue Account.							
14. Works for which Capital Accounts are kept:—							
Interest on Debt	—	1,55,000	9,62,000	—	—	—	1,16,000
15. Other Revenue Expenditure	27,000	21,000	1,36,000	8,000	—	—	16,000
Total	27,000	1,76,000	10,98,000	8,000	—	—	1,32,000
Irrigation, &c., Capital Account (charged to Revenue).							
16. Construction of Irrigation, &c., Works—Financed from Ordinary Revenues.	—	42,000	1,18,000	—	—	—	—
Posts and Telegraphs Revenue Account.							
17. Posts and Telegraphs:—							
Interest on Debt	63,60,000	—	—	—	—	—	—
Posts and Telegraphs Capital Account (charged to Revenue).							
18. Capital outlay on Posts and Telegraphs:—							
Indian Postal and Telegraph Department.	*—68,12,000*	—	—	—	—	—	—
Indo-European Telegraph Department.	*—3,63,000*	—	—	—	—	—	—
Total	*—71,75,000*	—	—	—	—	—	—
Debt Services.							
19. Interest on ordinary Debt	9,05,28,000	3,13,000	1,60,000	1,21,46,000	6,92,14,000	13,75,000	75,89,000
Deduct—Amount chargeable to—							
Railways	*11,05,44,000*	—	—	—	—	—	—
Irrigation	—	*1,55,000*	*9,62,000*	—	—	—	*1,16,000*
Posts and Telegraphs	*63,60,000*	—	—	—	—	—	—
Provincial Governments	—	—	—	*45,46,000*	*1,29,45,000*	*10,81,000*	*52,95,000*
Remainder chargeable to Ordinary Debt.	*—2,63,76,000*	1,58,000	*—8,02,000*	76,00,000	5,62,69,000	2,94,000	21,78,000
20. Interest on other obligations	2,45,39,000	12,000	—	6,15,000	12,12,000	7,42,000	19,16,000
21. Reduction or avoidance of debt	73,61,000	—	—	—	—	—	
Total	55,24,000	1,70,000	*—8,02,000*	82,15,000	5,74,81,000	10,36,000	40,94,000
Carried forward	12,27,35,000	7,53,000	15,27,000	1,39,56,000	6,54,51,000	41,78,000	3,04,78,000

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1923–24.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23,000	10,15,000	17,000	2,000	—	69,94,000	1,37,000	62,000	71,93,000
5,55,000	4,71,000	2,20,000	3,42,000	1,15,000	64,46,000	36,000	16,000	64,98,000
—	62,000	76,000	—	—	1,41,86,000	54,000	25,000	1,42,65,000
—	—	—	—	—	2,57,43,000	69,000	31,000	2,58,43,000
—	—	—	—	—	11,09,000	51,000	23,000	11,83,000
—	—	—	—	—	2,30,000	10,000	5,000	2,45,000
—	—	—	—	—	*—39,81,000*	3,20,000	1,45,000	*—35,16,000*
—	—	—	—	—	3,20,000	—	—	3,20,000
—	—	—	—	—	32,71,000	5,18,000	2,36,000	40,25,000
—	—	—	—	—	36,000	—	—	36,000
5,78,000	15,48,000	3,13,000	3,44,000	1,15,000	5,43,54,000	11,95,000	5,43,000	5,60,92,000
—	—	—	—	—	11,05,44,000	4,34,87,000	1,97,67,000	17,37,98,000
—	—	—	—	—	4,30,000	2,11,40,000	96,09,000	3,11,79,000
—	—	—	—	—	—	3,35,75,000	1,52,61,000	4,88,36,000
—	—	—	—	—	—	32,73,000	14,88,000	47,61,000
—	—	—	—	—	7,41,000	—	—	7,41,000
—	—	—	—	—	*—5,97,000*	15,60,000	7,09,000	16,72,000
—	—	—	—	—	11,11,18,000	10,30,35,000	4,68,34,000	26,09,87,000
—	—	—	—	—	12,33,000	—	—	12,33,000
—	—	—	—	—	2,08,000	34,000	16,000	2,58,000
—	—	—	—	—	14,41,000	34,000	16,000	14,91,000
—	—	—	—	—	1,60,000	—	—	1,60,000
—	—	—	—	—	63,60,000	—	—	63,60,000
—	—	—	—	—	*—68,12,000*	15,00,000	6,82,000	*—46,30,000*
—	—	—	—	—	*—3,63,000*	*—72,000*	*—33,000*	*—4,68,000*
—	—	—	—	—	*—71,75,000*	14,28,000	6,49,000	*—50,98,000*
46,08,000	39,37,000	8,54,000	13,80,000	96,000	19,22,00,000	10,27,16,000	4,66,89,000	34,16,05,000
—	—	—	—	—	*11,05,44,000*	*4,34,87,000*	*1,97,67,000*	*17,37,98,000*
—	—	—	—	—	*12,33,000*	—	—	*12,33,000*
—	—	—	—	—	*63,60,000*	—	—	*63,60,000*
89,55,000	—	*23,74,000*	*21,70,000*	*1,24,000*	*3,74,90,000*	—	—	*3,74,90,000*
—43,47,000	39,37,000	*—15,20,000*	*—7,90,000*	*—28,000*	3,65,73,000	5,92,29,000	2,69,22,000	12,27,24,000
4,55,000	3,79,000	4,17,000	4,27,000	1,40,000	3,08,54,000	76,000	35,000	3,09,65,000
—	—	—	—	—	73,61,000	44,26,000	20,12,000	1,37,99,000
—38,92,000	43,16,000	*—11,03,000*	*—3,63,000*	1,12,000	7,47,88,000	6,37,31,000	2,89,69,000	16,74,88,000
—33,14,000	58,64,000	*—7,90,000*	*—19,000*	2,27,000	24,10,46,000	16,94,23,000	7,70,11,000	48,74,80,000

No. 2.—Revised Estimate of the Expenditure of the Central Government in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	12,27,35,000	7,53,000	15,27,000	1,39,56,000	6,54,51,000	41,78,000	3,04,78,000
Civil Administration.							
22. General Administration :—							
A.—Heads of Provinces (including Governor-General) and Executive Councils.	19,90,000	1,75,000	1,38,000	32,000	—	1,12,000	—
B.—Legislative Bodies -	7,27,000	—	—	—	—	—	—
C.—Secretariat and Head quarters Establishment.	64,45,000	—	3,08,000	—	21,000	—	—
D.—Commissioners - -	—	—	8,000	—	—	—	—
E.—District Administration -	4,32,000	—	11,43,00	—	—	—	—
F.—Home Administration, &c.	—	—	—	—	—	—	—
23. Audit - - - -	23,51,000	—	—	5,81,000	9,00,000	6,50,000	6,07,000
24. Administration of Justice -	4,55,000	35,000	6,43,000	—	—	1,37,000	—
25. Jails and Convict Settlements	30,58,000	82,000	5,36,000	—	—	—	—
26. Police - - -	22,43,000	11,29,000	48,75,000	—	7,000	—	—
27. Ports and Pilotage - -	—	—	—	—	2,16,000	15,28,000	—
28. Ecclesiastical - -	2,38,000	28,000	77,000	4,71,000	4,40,000	2,09,000	3,56,000
29. Political - - -	65,72,000	41,45,000	91,23,000	1,63,000	10,62,000	22,000	2,91,000
30. Scientific Department -	78,88,000	10,000	4,000	—	—	—	—
31. Education - - -	15,70,000	2,25,000	10,75,000	—	—	—	2,00,000
32. Medical - - -	17,10,000	3,17,000	3,48,000	—	—	—	—
33. Public Health - -	13,30,000	9,000	1,33,000	43,000	—	4,000	—
34. Agriculture - - -	20,88,000	74,000	1,10,000	44.000	—	—	—
35. Industries - - -	21,000	—	—	—	—	—	—
36. Aviation - - -	21,000	—	—	—	—	—	—
37. Miscellaneous Departments -	16,62,000	4,000	4,000	52,000	40,000	73,000	12,000
Total - - -	4,08,01,000	62,33,000	1,85,25,000	13,86,000	26,86,000	27,35,000	14,66,000
Currency, Mint and Exchange.							
38. Currency - - -	11,67,000	2,000	4,000	2,84 000	7,05,000	38,000	2,84,000
39. Mint - - - -	6,24,000	—	—	—	7,82,000	—	—
Total - -	17,91,000	2,000	4,000	2,84,000	14,87,000	38,000	2,84,000
Civil Works.							
41. Civil Works - - -	59,18,000	9,50,000	34,18,000	4,51,000	6,80,000	10,61,000	8,69,000
Miscellaneous.							
43. Famine Relief and Insurance—A.—Famine Relief.	—	—	—	—	7,000	—	5,000
44. Territorial and Political Pensions.	1,41,000	36,000	65,000	2,93,000	4,65,000	5,75,000	7,64,000
45. Superannuation Allowances and Pensions.	*—14,80,000*	95,000	3,34,000	5,26,000	4,38,000	2,70,000	3,68,000
46. Stationery and Printing -	26,25,000	1,000	1,38,000	1,44,000	5,50,000	1,76,000	53,000
47. Miscellaneous - -	18,49,000	2,92,000	1,36,000	9.000	1,21,000	41,000	1,16,000
Total - -	31,35,000	4,24,000	6,73,000	9,72,000	15,81,000	10,62,000	13,06,000
Military Services.							
48. Army—Effective - -	39,72,92,000	—	—	—	—	—	—
Non-effective -	4,00,83,000	—	—	—	—	—	—
	43,73,75,000	—	—	—	—	—	—
49. Marine - - -	60,89,000	—	—	—	—	—	—
50. Military Works - -	4,32,04,000	—	—	—	—	—	—
Total - -	48,66,68,000	—	—	—	—	—	—
Provincial Contributions and Miscellaneous Adjustments between Central Government and Provincial Governments.							
52. Miscellaneous adjustments between Central and Provincial Governments.	—	—	—	3,48,000	14,15,000	—	—
Total Expenditure charged to Revenue.	66.10,48,000	83,62,000	2,41,47,000	1,73,97,000	7,33,00,000	90,74,000	3,44,03,000
Capital Expenditure not charged to Revenue.							
53. Construction of State Railways	7,93,34,000	—	—	—	—	—	—
55. Construction of Irrigation Works.	—	—	4,000	—	—	—	—
56 Capital outlay on Indian Postal and Telegraph Department.	96,65,000	—	—	—	—	—	—
57. Initial Expenditure on New Capital at Delhi.	1,71,37,000	—	—	—	—	—	—
Total Expenditure not charged to Revenue.	10,61,36,000	—	4,000	—	—	—	—

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1923–24—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—33,14,000	58,64,000	*—7,90,000*	*—19,000*	2,27,000	24,10,46,000	16,94,23,000	7,70,11,000	48,74,80,000
—	—	—	—	—	24,47,000	—	—	24,47,000
—	—	—	—	—	7,27,000	—	—	7,27,000
—	—	—	—	—	67,74,000	—	—	67,74,000
—	—	—	—	—	8,000	—	—	8,000
—	—	—	—	—	15,75,000	—	—	15,75,000
—	—	—	—	—	—	32,39,00	14,72,000	47,11,000
4,56,000	6,71,000	3,56,000	2,50,000	2,18,000	70,40,000	2,71,000	1,23,000	74,34,000
—	—	—	—	—	12,70,000	82,000	37,000	13,89,000
—	—	—	—	—	36,76,000	49,000	22,000	37,47,000
—	—	—	—	—	82,54,000	1,91,000	87,000	85,32,000
—	4,08,000	8,000	—	—	21,60,000	1,19,000	54,000	23,33,000
3,50,000	1,71,000	64,000	1,63,000	26,000	25,93,000	2,78,000	1,26,000	29,97,000
8,30,000	57,16,000	95,000	38,000	23,53,000	3,04,10,000	*—3,89,000*	*—1,77,000*	2,98,44,000
—	—	—	—	—	79,02,000	5,65,000	2,57,000	87,24,000
15,000	—	—	—	—	30,85,000	90,000	41,000	32,16,000
14,000	—	—	—	—	23,89,000	3,43,000	1,56,000	28,88,000
—	—	3,000	—	—	15,22,000	65,000	30,000	16,17,000
—	—	—	—	—	23,16,000	1,32,000	60,000	25,08,000
—	—	—	—	—	21,000	41,000	19,000	81,000
—	1,000	—	—	—	22,000	1,000	—	23,000
45,000	20,000	3,000	12,000	21,000	19,48,000	15,03,000	6,84,000	41,35,000
17,10,000	69,87,000	5,29,000	4,63,000	26,18,000	8,61,39,000	65,80,000	29,91,000	9,57,10,000
2,03,000	2,56,000	70,000	35,000	32,000	30,80,000	41,06,000	18,66,000	90,52,000
—	—	—	—	—	14,06,000	51,000	23,000	14,80,000
2,03,000	2,56,000	70,000	35,000	32,000	44,86,000	41,57,000	18,89,000	1,05,32,000
13,94,000	1,51,000	1,45,000	6,50,000	2,45,000	1,59,32,000	1,23,000	56,000	1,61,11,000
—	—	—	—	—	12,000	—	—	12,000
69,000	2,05,000	51,000	1,81,000	8,000	28,53,000	1,24,000	56,000	30,33,000
2,79,000	1,12,000	1,44,000	2,06,000	20,000	13,12,000	2,03,55,000	92,52,000	3,09,19,000
26,000	1,07,000	10,000	23,000	10,000	38,63,000	18,79,000	8,54,000	65,96,000
27,000	4,000	5,000	25,09,000	15,000	51,24,000	16,01,000	7,28,000	74,53,000
4,01,000	4,28,000	2,10,000	29,19,000	53,000	1,31,64,000	2,39,59,000	1,08,90,000	4,80,13,000
—	—	—	—	—	39,72,92,000	6,52,80,000	2,96,73,000	49,22,45,000
—	—	—	—	—	4,00,83,000	3,62,48,000	1,64,76,000	9,28,07,000
—	—	—	—	—	43,73,75,000	10,15,28,000	4,61,49,000	58,50,52,000
—	—	—	—	—	60,89,000	25,96,000	11,80,000	98,65,000
—	—	—	—	—	4,32,04,000	8,60,000	3,91,000	4,44,55,000
—	—	—	—	—	48,66,68,000	10,49,84,000	4,77,20,000	63,93,72,000
—	—	16,000	—	—	17,79,000	—	—	17,79,000
3,94,000	1,36,86,000	1,80,000	40,48,000	31,75,000	84,92,14,000	30,92,26,000	14,05,57,000	1,29,89,97,000
—	—	—	—	—	7,93,34,000	10,77,52,000	4,89,78,000	23,60,64,000
—	—	—	—	—	4,000	2,000	1,000	7,000
—	—	—	—	—	96,65,000	—	—	96,65,000
—	—	—	—	—	1,71,37,000	7,31,000	3,32,000	1,82,00,000
—	—	—	—	—	10,61,40,000	10,84,85,000	4,93,11,000	26,39,36,000

REVISED ESTIMATE of the REVENUE of the Government of MADRAS in India and in England for 1923–24.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	7,47,35,000	—	—	7,47,35,000
VI.	Excise	5,20,43,700	—	—	5,20,43,700
VII.	Stamps	2,28,83,000	—	—	2,28,83,000
VIII.	Forests	52,35,000	—	—	52,35,000
IX.	Registration	36,32,000	—	—	36,32,000
	Total	15,85,28,700	—	—	15,85,28,700
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	*—24,92,200*	—	—	*—24,92,200*
XIV.	Works for which no Capital Accounts are kept	1,40,000	—	—	1,40,000
	Total	*—23,52,200*	—	—	*—23,52,200*
	INTEREST RECEIPTS.				
XVI.	Interest	11,36,000	—	—	11,36,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	16,36,800	—	—	16,36,800
XVIII.	Jails and Convict Settlements	7,42,900	—	—	7,42,900
XIX.	Police	9,03,900	—	—	9,03,900
XX.	Ports and Pilotage	1,000	—	—	1,000
XXI.	Education	6,54,800	—	—	6,54,800
XXII.	Medical	3,94,000	—	—	3,94,000
XXIII.	Public Health	21,700	—	—	21,700
XXIV.	Agriculture	4,35,500	—	—	4,35,500
XXV.	Industries	11,04,000	—	—	11,04,000
XXVI.	Miscellaneous Departments	3,90,000	—	—	3,90,000
	Total	62,84,600	—	—	62,84,600
	CIVIL WORKS.				
XXX.	Civil Works	7,00,000	—	—	7,00,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	4,64,600	—	—	4,64,600
XXXIV.	Stationery and Printing	2,27,000	—	—	2,27,000
XXXV.	Miscellaneous	5,18,200	—	—	5,18,200
	Total	12,09,800	—	—	12,09,800
XL.	Miscellaneous adjustments between the Central and Provincial Governments	3,48,100	—	—	3,48,100
	Total Revenue	16,58,55,000	—	—	16,58,55,000

REVISED ESTIMATE of the EXPENDITURE of the Government of MADRAS in India and in England for 1923–24.

HEADS OF EXPENDITURE.

		India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	39,79,100	31,200	14,700	40,25,000
6.	Excise	29,01,800	26,300	12,500	29,40,600
7.	Stamps	5,08,200	1,24,900	56,100	6,89,200
8.	Forests	45,47,600	1,50,300	69,400	47,67,300
9.	Registration	23,02,500	—	—	23,02,500
	Total	1,42,39,200	3,32,700	1,52,700	1,47,24,600
	IRRIGATION, &c., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept (*a*)	—	—	—	—
15.	Other Revenue Expenditure financed from ordinary Revenue	39,62,200	—	—	39,62,200
	Total	39,62,200	—	—	39,62,200
	IRRIGATION, &c., CAPITAL ACCOUNT (charged to Revenue).				
16.	Construction of Irrigation, &c., Works	68,000	—	—	68,000
	DEBT SERVICES.				
19.	Interest on ordinary Debt	45,46,000	—	—	45,46,000
21.	Sinking Fund	—	—	—	—
	Total	45,46,000	—	—	45,46,000
	CIVIL ADMINISTRATION.				
22.	General Administration	2,12,11,700	3,13,800	1,66,500	2,16,92,000
24.	Administration of Justice	92,28,500	1,54,000	71,900	94,54,400
25.	Jails and Convict Settlements	30,92,900	42,400	20,100	31,55,400
26.	Police	1,97,42,700	1,70,000	80,200	1,99,92,900
27.	Ports and Pilotage	54,000	—	—	54,000
30.	Scientific Departments	1,29,500	4,300	2,000	1,35,800
31.	Education	1,66,13,100	1,46,000	68,500	1,68,27,600
32.	Medical	53,82,400	2,60,500	1,21,200	57,64,100
33.	Public Health	11,25,100	47,600	21,900	11,94,600
34.	Agriculture	26,81,600	65,400	30,700	27,77,700
35.	Industries	17,17,200	1,30,100	61,400	19,08,700
37.	Miscellaneous Departments	14,17,300	73,000	33,400	15,23,700
	Total	8,23,96,000	14,07,100	6,77,800	8,44,80,900
	CIVIL WORKS.				
41.	Civil Works	1,10,00,900	6,03,500	2,83,000	1,18,87,400
	MISCELLANEOUS.				
43.	Famine Relief and Insurance	6,61,000	—	—	6,61,000
45.	Superannuation Allowances and Pensions	47,30,700	2,90,000	1,35,200	51,55,900
46.	Stationery and Printing	21,05,900	3,48,800	1,67,000	26,21,700
47.	Miscellaneous	10,00,300	34,000	16,000	10,50,300
	Total	84,97,900	6,72,800	3,18,200	94,88,900
51.	Contributions to the Central Government by Provincial Government	3,78,00,000	—	—	3,48,00,000
	Total Expenditure charged to Revenue	15,95,10,200	30,16,100	14,31,700	16,39,58,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55.	Construction of Irrigation, &c., Works	11,72,000	—	—	11,72,000
60.	Civil Works	3,88,000	—	—	3,88,000
60A.	Other Provincial Expenditure not charged to Revenue	4,11,000	—	—	4,11,000
	Total Capital Expenditure not charged to Revenue	19,71,000	—	—	19,71,000

(*a*) Included under "19. Interest on Ordinary Debt."

REVISED ESTIMATE of the REVENUE of the Government of BOMBAY in India and in England for 1923-24.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	4,99,28,000	—	—	4,99,28,000
VI.	Excise	4,16,07,000	—	—	4,16,07,000
VII.	Stamps	1,80,00,000	—	—	1,80,00,000
VIII.	Forests	75,00,000	—	—	75,00,000
IX.	Registration	12,50,000	—	—	12,50,000
IXA.	Scheduled Taxes	10,10,000	—	—	10,10,000
	Total	11,92,95,000	—	—	11,92,95,000
	IRRIGATION, &C. WORKS.				
XIII.	Works for which Capital Accounts are kept	59,11,000	*—31,000*	*—14,000*	58,66,000
XIV.	Works for which no Capital Accounts are kept	1,00,000	—	—	1,00,000
	Total	60,11,000	*—31,000*	*—14,000*	59,66,000
	INTEREST RECEIPTS.				
XVI.	Interest	1,04,62,000	—	—	1,04,62,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	14,00,000	—	—	14,00,000
XVIII.	Jails and Convict Settlements	4,50,000	—	—	4,50,000
XIX.	Police	4,85,000	—	—	4,85,000
XXI.	Education	9,96,000	—	—	9,96,000
XXII.	Medical	6,00,000	—	—	6,00,000
XXIII.	Public Health	3,80,000	—	—	3,80,000
XXIV.	Agriculture	3,40,000	—	—	3,40,000
XXV.	Industries	13,000	—	—	13,000
XXVI.	Miscellaneous Departments	1,40,000	—	—	1,40,000
	Total	48,04,000	—	—	48,04,000
	CIVIL WORKS.				
XXX.	Civil Works	15,00,000	—	—	15,00,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	16,13,000	—	—	16,13,000
XXXIV.	Stationery and Printing	2,90,000	—	—	2,90,000
XXXV.	Miscellaneous	5,88,000	—	—	5,88,000
	Total	24,91,000	—	—	24,91,000
XL.	Miscellaneous adjustments between the Central and Provincial Governments	24,54,000	—	—	24,54,000
	Total Revenue	14,70,17,000	*—31,000*	*—14,000*	14,69,72,000
	CAPITAL RECEIPTS.				
XLII.	Bombay Development Scheme	38,10,000	—	—	38,10,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BOMBAY in India and in England for 1923–24.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	1,86,03,000	54,000	25,000	1,86,82,000
6. Excise	38,79,000	5,600	3,000	38,87,600
7. Stamps	3,49,000	1,30,000	59,000	5,38,000
8. Forests	45,85,000	76,000	35,000	46,96,000
9. Registration	6,78,000	9,000	4,000	6,91,000
9A. Scheduled Taxes	18,000	10,000	5,000	33,000
Total	2,81,12,000	2,84,600	1,31,000	2,85,27,600
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept	49,33,000	—	—	49,33,000
15. Other Revenue Expenditure financed from ordinary Revenue	38,05,000	38,300	17,000	38,60,300
15A. Other Revenue Expenditure financed from Famine Insurance grants	2,00,000	—	—	2,00,000
Total	89,38,000	38,300	17,000	89,93,300
IRRIGATION, &c., CAPITAL ACCOUNT (charged to Revenue).				
16. Construction of Irrigation, &c., Works	30,00,000	—	—	30,00,000
DEBT SERVICES.				
19. Interest on ordinary Debt	1,49,76,000	—	—	1,49,76,000
21. Sinking Fund	9,39,000	—	—	9,39,000
Total	1,59,15,000	—	—	1,59,15,000
CIVIL ADMINISTRATION.				
22. General Administration	91,39,000	4,53,500	2,06,000	97,98,500
24. Administration of Justice	67,34,000	1,23,500	56,000	69,13,500
25. Jails and Convict Settlements	24,69,000	36,500	17,000	25,22,500
26. Police	1,79,55,000	1,60,000	73,000	1,81,88,000
27. Ports and Pilotage	36,000	—	—	36,000
30. Scientific Departments	67,000	—	—	67,000
31. Education	1,87,19,000	1,96,000	89,000	1,90,04,000
32. Medical	43,69,000	1,27,000	58,000	45,54,000
33. Public Health	24,14,000	1,07,000	49,000	25,70,000
34. Agriculture	24,36,000	36,000	16,000	24,88,000
35. Industries	2,06,500	32,500	15,500	2,54,500
37. Miscellaneous Departments	4,70,000	8,000	4,000	4,82,000
Total	6,50,14,500	12,80,000	5,83,500	6,68,78,000
CIVIL WORKS.				
41. Civil Works	1,10,93,000	2,60,400	1,18,000	1,14,71,400
MISCELLANEOUS.				
43. Famine Relief and Insurance	31,60,000	—	—	31,60,000
45. Superannuation Allowances and Pensions	56,43,000	4,02,000	1,83,000	62,28,000
46. Stationery and Printing	16,21,000	3,07,000	1,40,000	20,68,000
47. Miscellaneous	28,48,000	35,700	16,000	28,99,700
Total	1,32,72,000	7,44,700	3,39,000	1,43,55,700
51. Contributions to the Central Government by Provincial Government	56,00,000	—	—	56,00,000
Total Expenditure charged to Revenue	15,09,44,500	26,08,000	11,88,500	15,47,41,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Forest Capital outlay	4,06,000	—	—	4,06,000
55. Construction of Irrigation Works	84,12,000	39,000	17,000	84,68,000
56A. Capital outlay on improvement on Public Health	1,18,000	—	—	1,18,000
59. Bombay Development Scheme	2,25,47,000	17,19,000	7,81,000	2,50,47,000
60. Civil Works	63,62,000	—	—	63,62,000
60A. Other Provincial Expenditure not charged to Revenue	3,17,000	—	—	3,17,000
Total Capital Expenditure not charged to Revenue	3,81,62,000	17,58,000	7,98,000	4,07,18,000

REVISED ESTIMATE of the REVENUE of the Government of BENGAL in India and in England for 1923–24.

HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE.				
V. Land Revenue	3,07,00,000	—	—	3,07,00,000
VI. Excise	2,09,00,000	—	—	2,09,00,000
VII. Stamps	3,17,00,000	—	—	3,17,00,000
VIII. Forests	22,50,000	—	—	22,50,000
IX. Registration	24,50,000	—	—	24,50,000
IXA. Scheduled Taxes	25,00,000	—	—	25,00,000
Total	9,05,00,000	—	—	9,05,00,000
RAILWAYS.				
XII. Subsidised Companies	99,000	—	—	99,000
IRRIGATION, &C., WORKS.				
XIII. Works for which Capital Accounts are kept	*—37,000*	—	—	*—37,000*
XIV. Works for which no Capital Accounts are kept	3,01,000	—	—	3,01,000
Total	2,64,000	—	—	2,64,000
INTEREST RECEIPTS.				
XVI. Interest	3,65,000	—	—	3,65,000
CIVIL ADMINISTRATION.				
XVII. Administration of Justice	13,40,000	—	—	13,40,000
XVIII. Jails and Convict Settlements	12,25,000	—	—	12,25,000
XIX. Police	4,65,000	—	—	4,65,000
XX. Ports and Pilotage	36,000	—	—	36,000
XXI. Education	11,60,000	—	—	11,60,000
XXII. Medical	10,60,000	—	—	10,60,000
XXIII. Public Health	6,61,000	—	—	6,61,000
XXIV. Agriculture	3,36,000	—	—	3,36,000
XXV. Industries	6,82,000	—	—	6,82,000
XXVI. Miscellaneous Departments	1,09,000	—	—	1,09,000
Total	70,74,000	—	—	70,74,000
CIVIL WORKS.				
XXX. Civil Works	6,46,000	—	—	6,46,000
MISCELLANEOUS.				
XXXIII. Receipts in aid of Superannuation	4,25,000	—	—	4,25,000
XXXIV. Stationery and Printing	4,65,000	—	—	4,65,000
XXXV. Miscellaneous	16,63,000	—	—	16,63,000
Total	25,53,000	—	—	25,53,000
XL. Miscellaneous adjustments between the Central and Provincial Governments	—	—	—	—
Total Revenue	10,15,01,000	—	—	10,15,01,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BENGAL in India and in England for 1923–24.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	29,74,000	53,000	24,000	30,51,000
6. Excise	13,41,000	1,000	—	13,42,000
7. Stamps	9,23,000	—	—	9,23,000
8. Forests	12,55,000	57,000	26,000	13,38,000
9. Registration	17,87,000	—	—	17,87,000
9A. Scheduled Taxes	15,000	—	—	15,000
Total	82,95,000	1,11,000	50,000	84,56,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	16,77,000	—	—	16,77,000
15. Other Revenue Expenditure financed from ordinary Revenue	20,63,000	39,000	18,000	21,20,000
Total	37,40,000	39,000	18,000	37,97,000
IRRIGATION, &c., CAPITAL ACCOUNT (charged to Revenue).				
16. Construction of Irrigation, &c., Works	8,26,000	—	—	8,26,000
DEBT SERVICES.				
19. Interest on ordinary Debt	*—5,96,000*	—	—	*—5,96,000*
21. Sinking Fund	—	—	—	—
Total	*—5,96,000*	—	—	*—5,96,000*
CIVIL ADMINISTRATION.				
22. General Administration	1,18,21,000	3,62,000	1,64,000	1,23,47,000
24. Administration of Justice	1,06,74,000	2,72,000	1,24,000	1,10,70,000
25. Jails and Convict Settlements	34,95,000	62,000	28,000	35,85,000
26. Police	1,74,31,000	2,04,000	93,000	1,77,28,000
27. Ports and Pilotage	84,000	97,000	44,000	2,25,000
30. Scientific Departments	34,000	—	—	34,000
31. Education	1,23,45,000	1,68,000	76,000	1,25,89,000
32. Medical	50,62,000	2,05,000	93,000	53,60,000
33. Public Health	24,10,000	22,000	10,000	24,42,000
34. Agriculture	18,72,000	60,000	28,000	19,60,000
35. Industries	9,35,000	65,000	30,000	10,30,000
37. Miscellaneous Departments	3,20,000	23,000	10,000	3,53,000
Total	6,64,83,000	15,40,000	7,00,000	6,87,23,000
CIVIL WORKS.				
41. Civil Works	97,49,000	65,000	30,000	98,44,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	2,00,000	—	—	2,00,000
45. Superannuation Allowances and Pensions	41,63,000	3,62,000	1,65,000	46,90,000
46. Stationery and Printing	21,14,000	61,000	28,000	22,03,000
47. Miscellaneous	4,57,000	34,000	15,000	5,06,000
Total	69,34,000	4,57,000	2,08,000	75,99,000
52. Miscellaneous adjustments between the Central and Provincial Governments	29,000	—	—	29,000
Total Expenditure charged to Revenue	9,54,60,000	22,12,000	10,06,000	9,86,78,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	*—1,34,000*	6,50,000	2,95,000	8,11,000

REVISED ESTIMATE of the REVENUE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1923–24.

HEADS OF REVENUE.		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	6,91,51,000	—	—	6,91,51,000
VI.	Excise	1,43,00,000	—	—	1,43,00,000
VII.	Stamps	1,91,00,000	—	—	1,91,00,000
VIII.	Forests	77,00,000	—	—	77,00,000
IX.	Registration	12,60,000	—	—	12,60,000
	Total	11,15,11,000	—	—	11,15,11,000
	RAILWAYS.				
XII.	Subsidised Companies	1,65,000	—	—	1,65,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	95,87,723	*—520*	*—203*	95,87,000
XIV.	Works for which no Capital Accounts are kept	20,000	—	—	20,000
	Total	96,07,723	*—520*	*—203*	96,07,000
	INTEREST RECEIPTS.				
XVI.	Interest	15,49,000	—	—	15,49,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	11,43,000	—	—	11,43,000
XVIII.	Jails and Convict Settlements	4,33,200	—	—	4,33,200
XIX.	Police	3,73,000	—	—	3,73,000
XXI.	Education	9,23,000	—	—	9,23,000
XXII.	Medical	73,700	—	—	73,700
XXIII.	Public Health	1,28,000	—	—	1,28,000
XXIV.	Agriculture	4,80,000	—	—	4,80,000
XXV.	Industries	50,000	—	—	50,000
XXVI.	Miscellaneous Departments	96,200	—	—	96,200
	Total	37,00,100	—	—	37,00,100
	CIVIL WORKS.				
XXX.	Civil Works	8,15,000	—	—	8,15,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	9,47,000	—	—	9,47,000
XXXIV.	Stationery and Printing	3,06,000	—	—	3,06,000
XXXV.	Miscellaneous	11,61,000	—	—	11,61,000
	Total	24,14,000	—	—	24,14,000
	Total Revenue	12,97,61,823	*—520*	*—203*	12,97,61,100

REVISED ESTIMATE of the EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1923-24.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	81,39,100	11,000	4,800	81,54,900
6. Excise	6,50,900	6,070	2,800	6,59,770
7. Stamps	4,02,200	—	—	4,02,200
8. Forests	46,07,300	80,000	36,300	47,23,600
9. Registration	4,66,000	—	—	4,66,000
Total	1,42,65,500	97,070	43,900	1,44,06,470
RAILWAYS.				
11. Subsidised Companies	5,000	—	—	5,000
12. Miscellaneous Railway Expenditure	9,000	—	—	9,000
Total	14,000	—	—	14,000
IRRIGATION &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept	53,35,000	—	—	53,35,000
15. Other Revenue Expenditure financed from ordinary Revenue	3,15,000	52,000	23,600	3,90,600
Total	56,50,000	52,000	23,600	57,25,600
IRRIGATION, &c., CAPITAL ACCOUNT (charged to Revenue).				
16. Construction of Irrigation, &c., Works	4,08,000	—	—	4,08,000
DEBT SERVICES.				
19. Interest on ordinary Debt	25,29,900	—	—	25,29,900
21. Sinking Fund	3,00,000	—	—	3,00,000
Total	28,29,900	—	—	28,29,900
CIVIL ADMINISTRATION.				
22. General Administration	1,30,82,800	4,65,000	2,11,400	1,37,59,200
24. Administration of Justice	67,29,900	2,01,000	91,300	70,22,200
25. Jails and Convict Settlements	33,36,000	16,000	7,400	33,59,400
26. Police	1,60,75,800	2,13,600	97,100	1,63,86,500
30. Scientific Departments	20,200	—	—	20,200
31. Education	1,60,20,200	1,18,920	54,000	1,61,93,120
32. Medical	24,84,000	43,000	19,500	25,46,500
33. Public Health	12,54,800	11,700	5,300	12,71,800
34. Agriculture	22,72,500	63,500	28,900	23,64,900
35. Industries	10,32,900	32,620	14,800	10,80,320
37. Miscellaneous Departments	2,38,800	69,170	31,500	3,39,470
Total	6,25,47,900	12,34,510	5,61,200	6,43,43,610
CIVIL WORKS.				
41. Civil Works	73,77,000	1,20,000	54,500	75,51,500
MISCELLANEOUS.				
43. Famine Relief and Insurance	35,52,000	—	—	35,52,000
45. Superannuation Allowances and Pensions	51,43,000	3,34,000	1,51,900	56,28,900
46. Stationery and Printing	12,59,900	12,500	5,000	12,77,400
47. Miscellaneous	5,14,700	36,140	4,400	5,55,240
Total	1,04,69,600	3,82,640	1,61,300	1,10,13,540
51. Contribution to the Central Government by Provincial Government	2,40,00,000	—	—	2,40,00,000
Total Expenditure charged to Revenue	12,75,61,900	18,86,220	8,44,500	13,02,92,620
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation Works	99,25,300	3,03,000	1,61,700	1,03,90,000
56B. Outlay on Agricultural Improvements	14,398	—	—	14,398
60. Civil Works	6,57,000	—	—	6,57,000
60A. Other Provincial Works	7,60,000	—	—	7,60,000
Total Capital Expenditure not charged to Revenue	1,13,56,698	3,03,000	1,61,700	1,18,21,398

REVISED ESTIMATE of the REVENUE of the Government of the PUNJAB in India and in England for 1923–24.

HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE.				
II. Taxes on Income	6,03,000	—	—	6,03,000
V. Land Revenue	3,20,04,000	—	—	3,20,04,000
VI. Excise	1,02,50,000	—	—	1,02,50,000
VII. Stamps	93,84,000	—	—	93,84,000
VIII. Forests	43,27,000	—	—	43,27,000
IX. Registration	7,00,000	—	—	7,00,000
Total	5,72,68,000	—	—	5,72,68,000
IRRIGATION, &c., WORKS.				
XIII. Works for which Capital Accounts are kept	3,69,71,546	*—1,86,000*	*—84,546*	3,67,01,000
XIV. Works for which no Capital Accounts are kept	4,62,900	—	—	4,62,900
Total	3,74,34,446	*—1,86,000*	*—84,546*	3,71,63,900
INTEREST RECEIPTS.				
XVI. Interest	5,50,500	—	—	5,50,500
CIVIL ADMINISTRATION.				
XVII. Administration of Justice	9,58,000	—	—	9,58,000
XVIII. Jails and Convict Settlements	4,18,000	—	—	4,18,000
XIX. Police	6,54,000	—	—	6,54,000
XXI. Education	8,98,000	—	—	8,98,000
XXII. Medical	1,97,000	—	—	1,97,000
XXIII. Public Health	1,14,000	—	—	1,14,000
XXIV. Agriculture	5,20,000	—	—	5,20,000
XXV. Industries	16,000	—	—	16,000
XXVI. Miscellaneous Departments	64,000	—	—	64,000
Total	38,39,000	—	—	38,39,000
CIVIL WORKS.				
XXX. Civil Works	3,76,000	—	—	3,76,000
MISCELLANEOUS.				
XXXIII. Receipts in aid of Superannuation	15,72,000	—	—	15,72,000
XXXIV. Stationery and Printing	63,400	—	—	63,400
XXXV. Miscellaneous	20,78,000	—	—	20,78,000
Total	37,13,400	—	—	37,13,400
Total Revenue	10,31,80,846	*—1,86,000*	*—84,546*	10,29,10,300
CAPITAL RECEIPTS.				
Sales of waste lands, Government estates and town sites	46,81,000	—	—	46,81,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the PUNJAB in India and in England for 1923–24.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5. Land Revenue	41,92,182	5,000	1,818	41,99,000
6. Excise	4,31,273	500	227	4,32,000
7. Stamps	2,84,000	—	—	2,84,000
8. Forests	31,44,455	59,500	27,045	32,31,000
9. Registration	1,32,000	—	—	1,32,000
Total	81,83,910	65,000	29,090	82,78,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept	83,32,000	—	—	83,32,000
15. Other Revenue Expenditure financed from ordinary Revenue	19,17,727	6,500	2,773	19,27,000
Total	1,02,49,727	6,500	2,773	1,02,59,000
DEBT SERVICES.				
19. Interest on ordinary Debt	8,04,040	1,000	460	8,05,500
21. Sinking Fund	25,00,000	—	—	25,00,000
Total	33,04,040	1,000	460	33,05,500
CIVIL ADMINISTRATION.				
22. General Administration	1,01,12,350	3,13,000	1,42,650	1,05,68,000
24. Administration of Justice	52,79,000	1,57,000	71,000	55,07,000
25. Jails and Convict Settlements	32,58,728	5,000	2,272	32,66,000
26. Police	1,12,14,727	1,37,000	62,273	1,14,14,000
30. Scientific Departments	71,000	—	—	71,000
31. Education	1,07,33,364	68,500	31,136	1,08,33,000
32. Medical	31,23,018	54,300	24,682	32,02,000
33. Public Health	9,93,727	5,000	2,273	10,01,000
34. Agriculture	28,01,480	1,38,170	63,350	30,03,000
35. Industries	5,95,160	1,10,390	52,450	7,58,000
37. Miscellaneous Departments	1,79,370	35,500	16,130	2,31,000
Total	4,83,61,924	10,23,860	4,68,216	4,98,54,000
CIVIL WORKS.				
41. Civil Works	95,36,635	1,15,750	52,615	97,05,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	3,81,000	—	—	3,81,000
45. Superannuation Allowances and Pensions	35,33,455	3,62,000	1,64,545	40,60,000
46. Stationery and Printing	9,30,210	16,340	7,450	9,54,000
47. Miscellaneous	16,13,164	21,200	9,636	16,44,000
Total	64,57,829	3,99,540	1,81,631	70,39,000
51. Contributions to the Central Government by Provincial Government	1,75,00,000	—	—	1,75,00,000
52. Miscellaneous adjustments between Central and Provincial Government	55,000	—	—	55,000
Total	1,75,55,000	—	—	1,75,55,000
Total Expenditure charged to Revenue	10,36,49,065	16,11,650	7,34,785	10,59,95,500
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Forest Capital outlay	3,546	6,500	2,954	13,000
55. Construction of Irrigation Works	1,40,37,273	7,92,500	3,60,227	1,51,90,000
56C. Industrial Development Capital Expenditure	91,000	—	—	91,000
56D. Hydro Electric Scheme	94,840	18,670	8,490	1,22,000
60. Civil Works	3,30,000	—	—	3,30,000
Total Capital Expenditure not charged to Revenue	1,45,56,659	8,17,670	3,71,671	1,57,46,000

REVISED ESTIMATE of the REVENUE of the Government of BURMA in India and in England for 1923–24.

	HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	1,57,000	—	—	1,57,000
V.	Land Revenue	4,96,00,000	—	—	4,96,00,000
VI.	Excise	1,19,00,000	—	—	1,19,00,000
VII.	Stamps	56,00,000	—	—	56,00,000
VIII.	Forests	1,80,00,000	—	—	1,80,00,000
IX.	Registration	5,50,000	—	—	5,50,000
	Total	8,58,07,000	—	—	8,58,07,000
	RAILWAYS.				
XI.	State Railways	81,000	—	—	81,000
	IRRIGATION, &c.				
XIII.	Works for which Capital Accounts are kept	19,01,000	—	—	19,01,000
XIV.	Works for which no Capital Accounts are kept	20,00,000	—	—	20,00,000
	Total	39,01,000	—	—	39,01,000
	INTEREST RECEIPTS.				
XVI.	Interest	9,00,000	—	—	9,00,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	9,00,000	—	—	9,00,000
XVIII.	Jails and Convict Settlements	4,60,000	—	—	4,60,000
XIX.	Police	6,20,000	—	—	6,20,000
XX.	Ports and Pilotage	70,000	—	—	70,000
XXI.	Education	4,25,000	—	—	4,25,000
XXII.	Medical	1,70,000	—	—	1,70,000
XXIII.	Public Health	30,000	—	—	30,000
XXIV.	Agriculture	50,000	—	—	50,000
XXV.	Industries	3,000	—	—	3,000
XXVI.	Miscellaneous Departments	71,000	—	—	71,000
	Total	27,99,000	—	—	27,99,000
	CIVIL WORKS.				
XXX.	Civil Works	7,04,000	—	—	7,04,000
	MISCELLANEOUS.				
XXXII.	Transfers from Famine Insurance Fund	40,000	—	—	40,000
XXXIII.	Receipts in aid of Superannuation	1,25,000	—	—	1,25,000
XXXIV.	Stationery and Printing	90,000	—	—	90,000
XXXV.	Miscellaneous	1,80,000	—	—	1,80,000
	Total	4,35,000	—	—	4,35,000
XL.	Miscellaneous adjustments between Central and Provincial Governments	1,90,81,000	—	—	1,90,81,000
	Total Revenue	11,37,08,000	—	—	11,37,08,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BURMA in India and in England for 1923–24.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	53,27,000	49,000	23,000	53,99,000
6. Excise	17,53,500	14,000	6,500	17,74,000
7. Stamps	1,77,000	20,000	9,000	2,06,000
8. Forests	1,01,93,000	1,67,700	68,300	1,04,29,000
9. Registration	1,50,000	—	—	1,50,000
Total	1,76,00,500	2,50,700	1,06,800	1,79,58,000
RAILWAY REVENUE ACCOUNT.				
10. State Railways	8,23,000	—	—	8,23,000
12. Miscellaneous Railway Expenditure	53,000	—	—	53,000
Total	8,76,000	—	—	8,76,000
RAILWAY CAPITAL ACCOUNT (charged to Revenue).				
13. Construction of Railways	71,71,000	—	—	71,71,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept	12,80,000	—	—	12,80,000
15. Other Revenue Expenditure financed from ordinary Revenue	29,13,000	3,36,000	1,60,000	34,09,000
Total	41,93,000	3,36,000	1,60,000	46,89,000
IRRIGATION, &c., CAPITAL ACCOUNT (charged to Revenue).				
16. Construction of Irrigation, &c., Works	11,00,000	—	—	11,00,000
DEBT SERVICES.				
19. Interest on ordinary Debt	*—21,03,000*	—	—	*—21,03,000*
CIVIL ADMINISTRATION.				
22. General Administration	88,08,400	4,71,000	2,22,600	95,02,000
24. Administration of Justice	53,08,800	1,06,000	50,200	54,65,000
25. Jails and Convict Settlements	30,74,900	37,500	17,600	31,30,000
26. Police	1,39,95,500	1,66,000	78,500	1,42,40,000
27. Ports and Pilotage	32,00,100	96,000	44,900	33,41,000
30. Scientific Departments	70,000	—	—	70,000
31. Education	73,96,000	70,000	33,000	74,99,000
32. Medical	33,17,200	1,22,000	56,800	34,96,000
33. Public Health	7,33,900	36,000	17,100	7,87,000
34. Agriculture	17,13,000	1,28,000	58,000	18,99,000
35. Industries	85,500	18,000	8,500	1,12,000
37. Miscellaneous Departments	7,78,800	1,500	700	7,81,000
Total	4,84,82,100	12,52,000	5,87,900	5,03,22,000
CIVIL WORKS.				
41. Civil Works	1,99,25,000	9,04,500	4,26,500	2,12,56,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	1,07,000	—	—	1,07,000
45. Superannuation Allowances and Pensions	33,43,000	3,33,000	1,56,000	38,32,000
46. Stationery and Printing	9,34,600	1,02,000	47,400	10,84,000
47. Miscellaneous	29,62,000	32,100	14,900	30,09,000
Total	73,46,600	4,67,100	2,18,300	80,32,000
51. Contributions to the Central Government by the Provincial Government	64,00,000	—	—	64,00,000
52. Miscellaneous adjustments between the Central and Provincial Governments	3,61,000	—	—	3,61,000
Total	67,61,000	—	—	67,61,000
Total Expenditure charged to Revenue	11,13,52,200	32,10,300	14,99,500	11,60,62,000

REVISED ESTIMATE of the REVENUE of the SHAN STATES FEDERATION, BURMA, in India and in England for 1923–24.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	2,33,000	—	—	2,33,000
VI.	Excise	4,000	—	—	4,000
VIII.	Forests	11,00,000	—	—	11,00,000
	Total	13,37,000	—	—	13,37,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	18,000	—	—	18,000
XIX.	Police	1,08,000	—	—	1,08,000
XXI.	Education	4,000	—	—	4,000
XXII.	Medical	1,000	—	—	1,000
XXIV.	Agriculture	1,000	—	—	1,000
	Total	1,32,000	—	—	1,32,000
	CIVIL WORKS.				
XXX.	Civil Works	19,000	—	—	19,000
	MISCELLANEOUS.				
XXXV.	Miscellaneous	42,00,000	—	—	42,00,000
	Total Revenue	56,88,000	—	—	56,88,000

REVISED ESTIMATE of the EXPENDITURE of the SHAN STATES FEDERATION, BURMA, in India and in England for 1923–24.

HEADS OF EXPENDITURE.

		India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
6.	Excise	2,000	—	—	2,000
8.	Forests	3,49,000	—	—	3,49,000
	Total	3,51,000	—	—	3,51,000
	CIVIL ADMINISTRATION.				
22.	General Administration	4,50,000	—	—	4,50,000
24.	Administration of Justice	7,000	—	—	7,000
25.	Jails and Convict Settlements	22,000	—	—	22,000
26.	Police	2,50,000	—	—	2,50,000
31.	Education	4,50,000	—	—	4,50,000
32.	Medical	2,00,000	—	—	2,00,000
33.	Public Health	24,000	—	—	24,000
34.	Agriculture	16,000	—	—	16,000
37.	Miscellaneous Departments	5,000	—	—	5,000
	Total	14,24,000	—	—	14,24,000
	CIVIL WORKS.				
41.	Civil Works	22,00,000	—	—	22,00,000
	MISCELLANEOUS.				
45.	Superannuation Allowances and Pensions	1,000	—	—	1,000
46.	Stationery and Printing	3,000	—	—	3,000
47.	Miscellaneous	2,25,000	—	—	2,25,000
	Total	2,29,000	—	—	2,29,000
	Total Expenditure charged to Revenue	42,04,000	—	—	42,04,000

REVISED ESTIMATE of the REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1923-24.

HEADS OF REVENUE.		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	2,08,000	—	—	2,08,000
V.	Land Revenue	1,64,71,000	—	—	1,64,71,000
VI.	Excise	1,80,00,000	—	—	1,80,00,000
VII.	Stamps	99,00,000	—	—	99,00,000
VIII.	Forests	10,08,000	—	—	10,08,000
IX.	Registration	14,00,000	—	—	14,00,000
	Total	4,69,87,000	—	—	4,69,87,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	17,63,000	*—13,000*	*—6,000*	17,44,000
XIV.	Works for which no Capital Accounts are kept	99,000	—	—	99,000
	Total	18,62,000	*—13,000*	*—6,000*	18,43,000
	INTEREST RECEIPTS.				
XVI.	Interest	4,46,000	—	—	4,46,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	4,34,000	—	—	4,34,000
XVIII.	Jails and Convict Settlements	6,49,000	—	—	6,49,000
XIX.	Police	2,20,000	—	—	2,20,000
XX.	Ports and Pilotage	3,000	—	—	3,000
XXI.	Education	4,74,000	—	—	4,74,000
XXII.	Medical	2,84,000	—	—	2,84,000
XXIII.	Public Health	16,000	—	—	16,000
XXIV.	Agriculture	72,000	—	—	72,000
XXV.	Industries	14,000	—	—	14,000
XXVI.	Miscellaneous Departments	—	—	—	—
	Total	21,68,000	—	—	21,68,000
	CIVIL WORKS.				
XXX.	Civil Works	6,00,000	—	—	6,00,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	3,02,000	—	—	3,02,000
XXXIV.	Stationery and Printing	55,000	—	—	55,000
XXXV.	Miscellaneous	3,34,000	—	—	3,34,000
	Total	6,91,000	—	—	6,91,000
XL.	Miscellaneous adjustments between the Central and Provincial Governments	16,000	—	—	16,000
	Total Revenue	5,27,70,000	*—13,000*	*—6,000*	5,27,51,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1923–24.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	20,72,000	1,000	—	20,73,000
6. Excise	9,30,000	2,000	1,000	9,33,000
7. Stamps	3,29,000	2,000	1,000	3,32,000
8. Forests	7,97,000	14,000	6,000	8,17,000
9. Registration	5,60,000	—	—	5,60,000
Total	46,88,000	19,000	8,000	47,15,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	20,40,000	—	—	20,40,000
15. Other Revenue Expenditure financed from ordinary Revenue	4,14,000	—	—	4,14,000
15A. Other Revenue Expenditure financed from Famine Insurance grants	15,000			15,000
Total	24,69,000	—	—	24,69,000
IRRIGATION, &c., CAPITAL ACCOUNT (charged to Revenue).				
16. Construction of Irrigation, &c., Works	59,000	—	—	59,000
DEBT SERVICES.				
19. Interest on ordinary Debt	3,34,000	—	—	3,34,000
CIVIL ADMINISTRATION.				
22. General Administration	70,37,000	2,57,000	1,17,000	74,11,000
24. Administration of Justice	34,61,000	1,09,000	50,000	36,20,000
25. Jails and Convict Settlements	16,40,000	45,000	20,000	17,05,000
26. Police	79,99,000	66,000	30,000	80,95,000
27. Ports and Pilotage	2,000	—	—	2,000
30. Scientific Departments	33,000	—	—	33,000
31. Education	61,46,000	73,000	33,000	62,52,000
32. Medical	19,25,000	57,000	26,000	20,08,000
33. Public Health	7,23,000	1,000	—	7,24,000
34. Agriculture	8,48,000	11,000	5,000	8,64,000
35. Industries	5,82,000	12,000	6,000	6,00,000
37. Miscellaneous Departments	1,17,000	2,000	1,000	1,20,000
Total	3,05,13,000	6,33,000	2,88,000	3,14,34,000
CIVIL WORKS.				
41. Civil Works	61,16,000	67,000	31,000	62,14,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	11,33,000	—	—	11,33,000
45. Superannuation Allowances and Pensions	14,26,000	2,00,000	91,000	17,17,000
46. Stationery and Printing	9,29,000	42,000	19,000	9,90,000
47. Miscellaneous	1,18,000	18,000	8,000	1,44,000
Total	36,06,000	2,60,000	1,18,000	39,84,000
52. Miscellaneous adjustments between the Central and Provincial Governments	30,000	—	—	30,000
Total Expenditure charged to Revenue	4,78,15,000	9,79,000	4,45,000	4,92,39,000

REVISED ESTIMATE of the REVENUE of the Government of the CENTRAL PROVINCES in India and in England for 1923-24.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	1,36,000	—	—	1,36,000
V.	Land Revenue	2,32,81,000	—	—	2,32,81,000
VI.	Excise	1,26,00,000	—	—	1,26,00,000
VII.	Stamps	68,00,000	—	—	68,00,000
VIII.	Forests	51,00,000	—	—	51,00,000
IX.	Registration	6,50,000	—	—	6,50,000
	Total	4,85,67,000	—	—	4,85,67,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	20,000	—	—	20,000
XIV.	Works for which no Capital Accounts are kept	1,26,000	—	—	1,26,000
	Total	1,46,000	—	—	1,46,000
	INTEREST RECEIPTS.				
XVI.	Interest	5,27,000	—	—	5,27,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	5,00,000	—	—	5,00,000
XVIII.	Jails and Convict Settlements	2,69,000	—	—	2,69,000
XIX.	Police	1,65,000	—	—	1,65,000
XXI.	Education	3,80,000	—	—	3,80,000
XXII.	Medical	1,02,000	—	—	1,02,000
XXIII.	Public Health	1,30,000	—	—	1,30,000
XXIV.	Agriculture	2,93,000	—	—	2,93,000
XXV.	Industries	32,000	—	—	32,000
XXVI.	Miscellaneous Departments	35,000	—	—	35,000
	Total	19,06,000	—	—	19,06,000
	CIVIL WORKS.				
XXX.	Civil Works	4,00,000	—	—	4,00,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	5,34,000	—	—	5,34,000
XXXIV.	Stationery and Printing	80,000	—	—	80,000
XXXV.	Miscellaneous	4,47,000	—	—	4,47,000
	Total	10,61,000	—	—	10,61,000
	Total Revenue	5,26,07,000	—	—	5,26,07,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the CENTRAL PROVINCES in India and in England for 1923–24.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5. Land Revenue	46,97,800	100	100	46,98,000
6. Excise	9,97,000	—	—	9,97,000
7. Stamps	2,28,000	—	—	2,28,000
8. Forests	31,45,500	35,300	16,100	31,96,900
9. Registration	2,53,000	—	—	2,53,000
Total	93,21,300	35,400	16,200	93,72,900
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	19,25,000	—	—	19,25,000
15. Other Revenue Expenditure financed from ordinary Revenue	2,23,100	2,000	900	2,26,000
15 (i). Other Revenue Expenditure financed from Famine Insurance Grants	3,80,900	47,200	21,900	4,50,000
Total	25,29,000	49,200	22,800	26,01,000
DEBT SERVICES.				
19. Interest on ordinary Debt	2,29,000	—	—	2,29,000
CIVIL ADMINISTRATION:				
22. General Administration	45,97,100	1,78,000	81,000	48,56,100
24. Administration of Justice	30,78,600	36,300	16,500	31,31,400
25. Jails and Convict Settlements	10,07,700	200	100	10,08,000
26. Police	56,48,300	93,200	42,400	57,83,900
30. Scientific Departments	13,000	—	—	13,000
31. Education	50,20,200	36,500	16,700	50,73,400
32. Medical	13,67,700	45,200	20,600	14,33,500
33. Public Health	2,99,000	1,000	500	3,00,500
34. Agriculture	13,99,300	6,500	3,000	14,08,800
35. Industries	2,64,100	600	300	2,65,000
37. Miscellaneous Departments	91,000	—	—	91,000
Total	2,27,86,000	3,97,500	1,81,100	2,33,64,600
CIVIL WORKS.				
41. Civil Works	68,26,800	16,150	7,350	68,50,300
MISCELLANEOUS.				
43. Famine Relief and Insurance	38,30,000	—	—	38,30,000
45. Superannuation Allowances and Pensions	20,37,000	1,81,000	82,300	23,00,300
46. Stationery and Printing	6,86,500	6,500	3,000	6,96,000
47. Miscellaneous	9,30,300	13,000	5,900	9,48,900
Total	74,83,500	2,00,500	91,200	77,75,200
51. Contributions to the Central Government by Provincial Government	22,00,000	—	—	22,00,000
52. Miscellaneous adjustments between Central and Provincial Governments	14,000	—	—	14,000
Total	22,14,000	—	—	22,14,000
Total Expenditure charged to Revenue	5,13,89,600	6,98,750	3,18,650	5,24,07,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Forest Capital Outlay	1,46,000	—	—	1,46,000
55. Construction of Irrigation Works	26,26,000	39,000	18,000	26,83,000
60A. Other Provincial Expenditure not charged to Revenue	37,000	92,000	42,000	1,71,000
Total Capital Expenditure not charged to Revenue	28,09,000	1,31,000	60,000	30,00,000

REVISED ESTIMATE of the REVENUE of the Government of ASSAM in India and in England for 1923-24.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	2,62,000	—	—	2,62,000
V.	Land Revenue	1,01,70,000	—	—	1,01,70,000
VI.	Excise	57,50,000	—	—	57,50,000
VII.	Stamps	20,00,000	—	—	20,00,000
VIII.	Forests	19,20,000	—	—	19,20,000
IX.	Registration	2,01,000	—	—	2,01,000
	Total	2,03,03,000	—	—	2,03,03,000
	RAILWAYS.				
XI.	State Railways	*—44,000*	—	—	*—44,000*
	INTEREST RECEIPTS.				
XVI.	Interest	96,000	—	—	96,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	1,53,000	—	—	1,53,000
XVIII.	Jails and Convict Settlements	1,23,000	—	—	1,23,000
XIX.	Police	2,35,000	—	—	2,35,000
XXI.	Education	2,30,000	—	—	2,30,000
XXII.	Medical	22,000	—	—	22,000
XXIII.	Public Health	1,52,000	—	—	1,52,000
XXIV.	Agriculture	14,000	—	—	14,000
XXV.	Industries	4,000	—	—	4,000
XXVI.	Miscellaneous Departments	1,000	—	—	1,000
	Total	9,34,000	—	—	9,34,000
	CIVIL WORKS.				
XXX.	Civil Works	4,57,000	—	—	4,57,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	1,26,000	—	—	1,26,000
XXXIV.	Stationery and Printing	11,000	—	—	11,000
XXXV.	Miscellaneous	1,71,000	—	—	1,71,000
	Total	3,08,000	—	—	3,08,000
	Total Revenue	2,20,54,000	—	—	2,20,54,000

REVISED ESTIMATE of the EXPENDITURE of the Government of ASSAM in India and in England for 1923–24.

HEADS OF EXPENDITURE.

		India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	16,04,000	—	—	16,04,000
6.	Excise	1,87,000	—	—	1,87,000
7.	Stamps	76,000	—	—	76,000
8.	Forests	13,34,000	50,000	32,000	14,16,000
9.	Registration	1,33,000	—	—	1,33,000
	Total	33,34,000	50,000	32,000	34,16,000
	RAILWAY REVENUE ACCOUNT.				
10.	State Railways	46,000	—	—	46,000
11.	Subsidised Companies	39,000	—	—	39,000
12.	Miscellaneous Railway Expenditure	4,000	—	—	4,000
	Total	89,000	—	—	89,000
	RAILWAY CAPITAL ACCOUNT CHARGED TO REVENUE.				
13.	Construction of Railways	20,000	4,000	2,000	26,000
	IRRIGATION, &c., REVENUE ACCOUNT.				
15B.	Navigation, &c., Works	61,000	—	—	61,000
	DEBT SERVICES.				
19.	Interest on ordinary Debt	66,000	—	—	66,000
	CIVIL ADMINISTRATION.				
22.	General Administration	25,25,000	2,58,000	1,02,000	28,85,000
24.	Administration of Justice	8,30,000	—	—	8,30,000
25.	Jails and Convict Settlements	4,73,000	—	—	4,73,000
26.	Police	17,94,000	57,000	25,000	18,76,000
27.	Ports and Pilotage	61,000	—	—	61,000
30.	Scientific Departments	15,000	—	—	15,000
31.	Education	23,07,000	32,000	14,000	23,53,000
32.	Medical	9,48,000	34,000	16,000	9,98,000
33.	Public Health	5,25,000	9,000	2,000	5,36,000
34.	Agriculture	4,20,000	12,000	6,000	4,38,000
35.	Industries	86,000	—	—	86,000
37.	Miscellaneous Departments	19,000	—	—	19,000
	Total	1,00,03,000	4,02,000	1,65,000	1,05,70,000
	CIVIL WORKS.				
41.	Civil Works	39,00,000	64,000	28,000	39,92,000
	MISCELLANEOUS.				
43.	Famine Relief and Insurance	10,000	—	—	10,000
45.	Superannuation Allowances and Pensions	6,47,000	78,000	35,000	7,60,000
46.	Stationery and Printing	3,28,000	2,000	5,000	3,35,000
47.	Miscellaneous	7,33,000	—	—	7,33,000
	Total	17,18,000	80,000	40,000	18,38,000
51.	Contributions to the Central Government by Provincial Government	15,00,000	—	—	15,00,000
	Total Expenditure charged to Revenue	2,06,91,000	6,00,000	2,67,000	2,15,58,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A.	Forest Capital Outlay not charged to Revenue	1,10,000	—	—	1,10,000

EAST INDIA (ESTIMATE).

REVISED ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

Governor-General of India in Council, and of the Local Governments

For the Year 1924–25.

India Office,
26 May 1925.

A. HIRTZEL,
Under Secretary of State for India.

LONDON:
PRINTED & PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE.
To be purchased directly from H.M. STATIONERY OFFICE at the following addresses:
Adastral House, Kingsway, London, W.C.2; 28, Abingdon Street, London, S.W.1;
York Street, Manchester; 1, St. Andrew's Crescent, Cardiff;
or 120, George Street, Edinburgh;
or through any Bookseller.
1925.
Price 1s. 6d. net.

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in

HEADS OF REVENUE.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs	*-2,77,50,000*	—	1,000	3,71,71,000	19,68,02,000	18,04,07,000	6,50,000
II. Taxes on Income	94,00,000	1,00,000	8,06,000	1,41,01,000	4,09,44,000	5,73,74,000	80,66,000
III. Salt	1,28,60,000	—	—	1,96,15,000	1,74,66,000	2,41,98,000	—
IV. Opium	35,000	13,000	75,000	12,80,000	15,40,000	2,75,18,000	7,84,000
V. Land Revenue	6,32,000	9,45,000	22,66,000	—	—	—	—
VI. Excise	30,66,000	6,45,000	5,72,000	—	—	—	—
VII. Stamps:—							
A.—Non-judicial	4,24,000	49,000	3,80,000	—	—	—	—
B.—Judicial	8,39,000	1,54,000	8,45,000	—	—	—	—
VIII. Forest	7,48,000	22,000	5,36,000	—	—	—	—
IX. Registration	77,000	5,000	81,000	—	—	—	—
X. Tributes from Indian States.	53,75,000	—	—	9,97,000	13,92,000	68,000	2,19,000
TOTAL	57,06,000	19,33,000	55,62,000	7,31,64,000	25,81,44,000	28,95,65,000	97,19,000
Railways.							
XI. State Railways—							
Gross Receipts	99,50,00,000	—	—	—	—	—	—
Deduct—Working Expenses	*64,13,14,000*	—	—	—	—	—	—
Surplus profits paid to Companies.	*1,49,00,000*	—	—	—	—	—	—
Net Receipts	33,87,86,000	—	—	—	—	—	—
XII. Subsidised Companies	3,95,000	—	—	—	—	—	—
TOTAL	33,91,81,000	—	—	—	—	—	—
Irrigation, &c.							
XIII. Works for which Capital Accounts are kept.	—	19,000	9,05,000	—	—	—	18,000
XIV. Works for which no Capital Accounts are kept.	4,000	—	—	—	—	—	—
TOTAL	4,000	19,000	9,05,000	—	—	—	18,000
Posts and Telegraphs.							
XV. Gross Receipts	10,34,97,000	—	—	—	—	—	—
Deduct—Working Expenses	*9,37,55,000*	—	—	—	—	—	—
Net Receipts	97,42,000	—	—	—	—	—	—
Interest Receipts.							
XVI. Interest	52,45,000	51,000	59,000	7,69,000	12,92,000	11,75,000	—
Civil Administration.							
XVII. Administration of Justice.	1,07,000	29,000	3,04,000	—	—	—	—
XVIII. Jails and Convict Settlements.	4,46,000	3,000	1,04,000	—	—	—	—
XIX. Police	55,000	6,000	27,000	—	—	—	—
XX. Ports and Pilotage	—	—	—	—	2,35,000	15,30,000	—
XXI. Education	59,000	35,000	73,000	—	—	—	—
XXII. Medical	1,13,000	9,000	1,000	—	—	—	—
XXIII. Public Health	1,80,000	—	—	—	—	—	—
XXIV. Agriculture	9,35,000	13,000	20,000	5,000	—	—	—
XXV. Industries	—	—	—	—	—	—	—
XXVI. Miscellaneous Departments.	16,63,000	—	—	3,22,000	27,000	65,000	18,000
TOTAL	35,58,000	95,000	5,29,000	3,27,000	2,62,000	15,95,000	18,000
Carried forward	36,34,36,000	20,98,000	70,55,000	7,42,60,000	25,96,98,000	29,23,35,000	97,55,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1924–25.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.*	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,17,000	5,73,00,000	8,000	8,63,000	9,75,000	—	44,76,44,000	—	—	44,76,44,000
64,27,000	1,66,99,000	49,03,000	46,96,000	14,61,000	23,000	16,50,00,000	*—2,00,000*	*—74,000*	16,47,26,000
—	32,37,000	1,000	—	1,000	—	7,73,78,000	—	—	7,73,78,000
14,30,000	8,67,000	10,70,000	10,80,000	11,37,000	1,000	3,68,30,000	—	—	3,68,30,000
—	—	—	—	—	—	38,43,000	—	—	38,43,000
—	—	—	—	—	—	42,83,000	—	—	42,83,000
—	—	—	—	—	—	8,53,000	—	—	8,53,000
—	—	—	—	—	—	18,38,000	—	—	18,38,000
—	—	—	—	—	—	13,06,000	—	—	13,06,000
—	—	—	—	—	—	1,63,000	—	—	1,63,000
1,45,000	5,000	96,000	2,33,000	5,000	—	85,35,000	—	—	85,35,000
92,19,000	7,81,08,000	60,78,000	68,72,000	35,79,000	24,000	74,76,73,000	*—2,00,000*	*—74,000*	74,73,99,000
—	—	—	—	—	—	99,50,00,000	4,83,000	1,79,000	99,56,62,000
—	—	—	—	—	—	*64,13,14,000*	*3,36,000*	*1,25,000*	*64,17,75,000*
—	—	—	—	—	—	*1,49,00,000*	—	—	*1,49,00,000*
—	—	—	—	—	—	33,87,86,000	1,47,000	54,000	33,89,87,000
—	—	—	—	—	—	3,95,000	18,63,000	6,92,000	29,50,000
—	—	—	—	—	—	33,91,81,000	20,10,000	7,46,000	34,19,37,000
—	—	—	—	—	—	9,42,000	*—40,000*	*— 15,000*	8,87,000
—	—	—	—	—	—	4,000	—	—	4,000
—	—	—	—	—	—	9,46,000	*— 40,000*	*— 15,000*	8,91,000
—	—	—	—	—	—	10,34,97,000	8,20,000	3,04,000	10,46,21,000
—	—	—	—	—	—	*9,37,55,000*	*12,78,000*	*4,74,000*	*9,55,07,000*
—	—	—	—	—	—	97,42,000	*— 4,58,000*	*—1,70,000*	91,14,000
3,73,00	11,000	49,000	—	—	6,000	90,30,000	2,10,94,000	78,35,000	3,79,59,000
—	—	—	—	—	—	4,40,000	—	—	4,40,000
—	—	—	—	—	—	5,53,000	—	—	5,53,000
—	—	—	—	—	—	88,000	—	—	88,000
—	6,46,000	—	—	—	—	24,11,000	—	—	24,11,000
—	—	—	—	—	—	1,67,000	—	—	1,67,000
—	—	—	—	—	—	1,23,000	—	—	1,23,000
—	—	—	—	—	—	1,80,000	—	—	1,80,000
—	—	—	—	—	—	9,73,000	—	—	9,73,000
—	—	—	—	—	—	—	—	—	—
17,000	10,000	4,000	4,000	5,000	—	21,35,000	—	—	21,35,000
17,000	6,56,000	4,000	4,000	5,000	—	70,70,000	—	—	70,70,000
96,09,000	7,87,75,000	61,31,000	68,76,000	35,84,000	30,000	1,11,36,42,000	2,24,06,000	83,22,000	1,14,43,70,000

* In this return the revenue and expenditure in England are brought to account at the rate of Rs. 10 = 1*l.*; the adjustment for exchange being made in the next column.

Ps 11546 Wt. P 452—483/263 250 6.25 [IOP] A 2

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in each of the

HEADS OF REVENUE.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward - -	36,34,36,000	20,98,000	70,55,000	7,42,60,000	25,96,98,000	29,23,35,000	97,55,000
Currency and Mint.							
XXVII. Currency - -	2,85,00,000	2,000	8,000	12,000	53,000	16,000	19,000
XXVIII. Mint - -	3,23,000	—	—	—	33,79,000	—	—
TOTAL - -	2,88,23,000	2,000	8,000	12,000	34,32,000	16,000	19,000
Civil Works.							
XXX. Civil Works -	2,73,000	39,000	52,000	12,000	82,000	1,98,000	62,000
Miscellaneous.							
XXXIII. Receipts in aid of Superannuation.	3,07,000	12,000	63,000	1,15,000	1,74,000	2,28,000	1,65,000
XXXIV. Stationery and Printing	7,00,000	—	22,000	3,000	—	26,000	25,000
XXXV. Miscellaneous -	*—7,42,000*	11,000	4,33,000	7,000	1,56,000	17,000	49,000
TOTAL - -	2,65,000	23,000	5,18,000	1,25,000	3,30,000	2,71,000	2,39,000
Military Receipts.							
XXXVI. Army—							
Effective - -	2,82,71,000	—	—	—	—	—	—
Non-effective -	10,97,000	—	—	—	—	—	—
	2,93,68,000	—	—	—	—	—	—
XXXVII. Marine - -	12,75,000	—	—	—	—	—	—
XXXVIII. Military Engineering Services.	27,86,000	—	—	—	—	—	—
TOTAL - -	3,34,29,000	—	—	—	—	—	—
Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments.							
XXXIX. Contributions to the Central Government by Provincial Governments.	—	—	—	3,48,00,000	56,00,000	—	2,40,00,000
XXXIXA. Miscellaneous adjustments between the Central and Provincial Governments.	—	—	—	47,000	51,000	19,000	57,000
TOTAL - -	—	—	—	3,48,47,000	56,51,000	19,000	2,40,57,000
XL. Extraordinary Receipts	61,000	—	—	—	20,000	—	—
TOTAL REVENUE -	42,62,87,000	21,62,000	76,33,000	10,92,56,000	26,92,13,000	29,28,39,000	3,41,32,000
Railway Capital.							
XLI. Capital contributed by Railway Companies and Indian States towards outlay on State Railways.	—	—	—	—	—	—	—

PROVINCES of BRITISH INDIA and in ENGLAND for the year 1924-25—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 96,09,000	Rs. 7,87,75,000	Rs. 61,31,000	Rs. 68,76,000	Rs. 35,84,000	Rs. 30,000	Rs. 1,11,36,42,000	Rs. 2,24,06,000	Rs. 83,22,000	Rs. 1,14,43,70,000
8,000	30,000	5,000	3,000	2,000	—	2,86,58,000	52,00,000	19,32,000	3,57,90,000
—	—	—	—	—	—	37,02,000	1,000	—	37,03,000
8,000	30,000	5,000	3,000	2,000	—	3,23,60,000	52,01,000	19,32,000	3,94,93,000
3,63,000	12,000	36,000	65,000	18,000	—	12,12,000	—	—	12,12,000
1,23,000	91,000	1,04,000	1,43,000	35,000	2,000	15,62,000	3,44,000	1,28,000	20,34,000
1,60,000	3,000	—	—	—	—	9,39,000	7,000	3,000	9,49,000
21,000	11,000	3,000	5,000	14,000	—	*—15,000*	2,79,000	1,03,000	3,67,000
3,04,000	1,05,000	1,07,000	1,48,000	49,000	2,000	24,86,000	6,30,000	2,34,000	33,50,000
—	—	—	—	—	—	2,82,71,000	49,63,000	18,43,000	3,50,77,000
—	—	—	—	—	—	10,97,000	10,65,000	3,96,000	25,58,000
—	—	—	—	—	—	2,93,68,000	60,28,000	22,39,000	3,76,35,000
—	—	—	—	—	—	12,75,000	—	—	12,75,000
—	—	—	—	—	—	27,86,000	—	—	27,86,000
—	—	—	—	—	—	3,34,29,000	60,28,000	22,39,000	4,16,96,000
1,75,00,000	64,00,000	—	22,00,000	15,00,000	12,000	9,20,12,000	—	—	9,20,12,000
84,000	1,84,000	5,000	57,000	—	—	5,04,000	—	—	5,04,000
1,75,84,000	65,84,000	5,000	22,57,000	15,00,000	12,000	9,25,16,000	—	—	9,25,16,000
—	—	—	—	—	—	81,000	1,86,00,000	69,08,000	2,55,89,000
2,78,68,000	8,55,06,000	62,84,000	93,49,000	51,53,000	44,000	1,27,57,26,000	5,28,65,000	1,96,35,000	1,34,82,26,000
—	—	—	—	—	—	—	*-18,92,60,000*	*-8,72,85,000*	*-27,65,45,000*

No. 2.—Revised Estimate of the Expenditure of the Central Government

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
Direct Demands on the Revenues.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Customs	90,000	—	13,000	13,74,000	27,83,000	22,82,000	—
2. Taxes on Income	54,000	11,000	50,000	10,15,000	13,50,000	8,04,000	5,83,000
3. Salt	60,91,000	—	—	24,08,000	35,70,000	3,33,000	—
4. Opium	8,000	—	—	—	46,000	26,000	2,35,88,000
5. Land Revenue	1,92,000	2,89,000	7,47,000	—	—	—	—
6. Excise	1,79,000	16,000	36,000	—	—	—	—
7. Stamps:—							
A.—Non-judicial	*—9,20,000*	4,000	22,000	—	—	—	—
B.—Judicial	2,55,000	1,000	12,000	—	3,000	—	—
8. Forests	19,45,000	31,000	6,03,000	—	—	—	—
9. Registration	16,000	3,000	13,000	—	—	—	—
TOTAL	79,10,000	3,55,000	14,96,000	47,97,000	77,52,000	34,45,000	2,41,71,000
Forest and Other Capital Outlay charged to Revenue.							
3A. Capital outlay on Salt Works	10,06,000	—	—	—	—	—	—
7A. Stamps:—							
Capital outlay on Security Printing Press.	—	—	—	—	9,82,000	—	—
TOTAL	10,06,000	—	—	—	9,82,000	—	—
Railway Revenue Account.							
10. State Railways:—							
Interest on Debt	12,58,17,000	—	—	—	—	—	—
Interest on Capital contributed by Companies.	3,09,000	—	—	—	—	—	—
Annuities in purchase of Railways.	—	—	—	—	—	—	—
11. Subsidised Companies	5,00,000	—	—	—	—	—	—
12. Miscellaneous Railway Expenditure.	*—41,000*	—	—	—	—	—	—
Appropriation to Reserve Fund.	4,09,65,000	—	—	—	—	—	—
TOTAL	16,75,50,000	—	—	—	—	—	—
Irrigation, &c., Revenue Account.							
14. Works for which Capital Accounts are kept—Interest on Debt.	—	1,55,000	9,70,000	—	—	—	1,16,000
15A. Irrigation Works	43,000	21,000	1,13,000	—	—	—	10,000
15B. Navigation, &c. Works	—	—	6,16,000	—	—	—	—
TOTAL	43,000	1,76,000	16,99,000	—	—	—	1,26,000
Irrigation, &c., Capital Account (charged to Revenue).							
16. Construction of Irrigation, &c., Works—Financed from Ordinary Revenues.	—	12,000	1,04,000	—	—	—	—
Posts and Telegraphs Revenue Account.							
17. Posts and Telegraphs:—							
Interest on Debt	70,75,000	—	—	—	—	—	—
Carried forward	18,35,84,000	5,43,000	32,99,000	47,97,000	87,34,000	34,45,000	2,42,97,000

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1924–25.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23,000	10,54,000	15,000	2,000	—	—	76,36,000	1,65,000	61,000	78,62,000
5,22,000	6,33,000	2,53,000	3,69,000	2,72,000	—	59,16,000	89,000	33,000	60,38,000
—	64,000	76,000	—	1,000	—	1,25,43,000	73,000	27,000	1,26,43,000
—	—	—	—	—	—	2,36,68,000	65,000	24,000	2,37,57,000
—	—	—	—	—	—	12,28,000	10,000	4,000	12,42,000
—	—	—	—	—	—	2,31,000	5,000	2,000	2,38,000
—	—	—	—	—	—	*—8,94,000*	3,30,000	1,23,000	*—4,41,000*
—	—	—	—	—	—	2,71,000	—	—	2,71,000
—	—	—	—	—	—	25,79,000	2,49,000	92,000	29,20,000
—	—	—	—	—	—	32,000	—	—	32,000
5,45,000	17,51,000	3,44,000	3,71,000	2,73,000	—	5,32,10,000	9,86,000	3,66,000	5,45,62,000
—	—	—	—	—	—	10,06,000	—	—	10,06,000
—	—	—	—	—	—	9,82,000	90,000	33,000	11,05,000
—	—	—	—	—	—	19,88,000	90,000	33,000	21,11,000
—	—	—	—	—	—	12,58,17,000	4,39,63,000	1,63,29,000	18,61,09,000
—	—	—	—	—	—	3,09,000	1,92,19,000	71,39,000	2,66,67,000
—	—	—	—	—	—	—	2,11,76,000	78,65,000	2,90,41,000
—	—	—	—	—	—	5,00,000	—	—	5,00,000
—	—	—	—	—	—	*—41,000*	16,49,000	6,12,000	22,20,000
—	—	—	—	—	—	4,09,65,000	—	—	4,09,65,000
—	—	—	—	—	—	16,75,50,000	8,60,07,000	3,19,45,000	28,55,02,000
—	—	—	—	—	—	12,41,000	—	—	12,41,000
—	—	—	—	—	—	1,87,000	25,000	9,000	2,21,000
—	—	—	—	—	—	6,16,000	—	—	6,16,000
—	—	—	—	—	—	20,44,000	25,000	9,000	20,78,000
—	—	—		—	—	1,16,000	—	—	1,16,000
—	—	—	—	—	—	70,75,000	—	—	70,75,000
5,45,000	71,51,000	3,44,000	3,71,000	2,73,000	—	23,19,83,000	8,71,08,000	3,23,53,000	35,14,44,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	18,35,84,000	5,43,000	32,99,000	47,97,000	87,34,000	34,45,000	2,42,97,000
Posts and Telegraphs Capital Account (charged to Revenue).							
18. Capital outlay on Posts and Telegraphs :—							
Indian Postal and Telegraph Department.	*—92,30,000*	—	—	—	—	—	—
Indo-European Telegraph Department.	*—4,69,000*	—	—	—	—	—	—
TOTAL - -	*—96,99,000*	—	—	—	—	—	—
Debt Services.							
19. Interest on ordinary Debt -	10,46,87,000	3,04,000	1,79,000	1,10,06,000	6,57,60,000	14,36,000	67,21,000
Deduct—Amount chargeable to—							
Salt - - -	*2,76,000*	—	—	—	—	—	—
Railways - -	*12,58,17,000*	—	—	—	—	—	—
Irrigation - -	—	*1,55,000*	*9,70,000*	—	—	—	*1,16,000*
Posts and Telegraphs -	*70,75,000*	—	—	—	—	—	—
Provincial Governments	—	—	—	*47,09,000*	*1,87,23,000*	*10,56,000*	*58,54,000*
Remainder chargeable to Ordinary Debt.	*—2,84,81,000*	1,49,000	*—7,91,000*	62,97,000	4,70,37,000	3,80,000	7,51,000
20. Interest on other obligations	2,71,10,000	13,000	—	6,89,000	14,72,000	8,20,000	21,99,000
21. Reduction or avoidance of debt	94,81,000	—	—	—	—	—	[illegible]
TOTAL - -	81,10,000	1,62,000	*—7,91,000*	69,86,000	4,85,09,000	12,00,000	29,50,000
Civil Administration.							
22. General Administration :—							
A.—Heads of Provinces (including Governor-General and Executive Councils).	20,22,000	—	1,86,000	—	—	—	—
B.—Legislative Bodies -	7,78,000	—	—	—	—	—	—
C.—Secretariat and Headquarters Establishment.	66,38,000	—	3,37,000	63,000	25,000	38,000	—
D.—Commissioners - -	—	—	—	—	—	—	—
E.—District Administration -	3,73,000	1,72,000	11,47,000	—	—	—	—
F.—Home Administration, &c.	—	—	—	—	—	—	—
23. Audit - - -	27,20,000	—	—	6,04,000	8,83,000	6,94,000	6,80,000
24. Administration of Justice -	4,67,000	43,000	5,87,000	—	—	46,000	—
25. Jails and Convict Settlements	29,58,000	78,000	6,74,000	—	—	—	—
26. Police - - -	20,18,000	11,17,000	50,18,000	—	8,50,000	1,14,000	26,000
27. Ports and Pilotage - -	—	—	—	—	2,00,000	16,30,000	—
28. Ecclesiastical - -	2,59,000	36,000	89,000	3,79,000	4,62,000	1,78,000	3,81,000
29. Political - - -	66,79,000	41,86,000	95,13,000	2,08,000	13,62,000	1,07,000	2,47,000
30. Scientific Department -	63,97,000	10,000	4,000	—	—	—	—
31. Education - - -	13,22,000	2,23,000	11,87,000	—	13,000	—	3,00,000
32. Medical - - -	16,06,000	2,86,000	3,98,000	—	—	—	—
33. Public Health - -	9,82,000	15,000	1,10,000	28,000	1,45,000	4,000	—
34. Agriculture - - -	26,84,000	73,000	1,37,000	46,000	—	—	—
35. Industries - - -	62,18,000	—	—	—	—	—	—
36. Aviation - - -	21,000	—	—	—	—	—	—
37. Miscellaneous Departments -	15,79,000	4,000	8,000	57,000	38,000	69,000	78,000
TOTAL - -	4,57,21,000	62,43,000	1,93,95,000	13,85,000	39,78,000	28,80,000	17,12,000
Currency and Mint.							
38. Currency - - -	9,84,000	1,000	4,000	3,03,000	6,60,000	60,000	2,90,000
39. Mint - - - -	6,13,000	—	—	—	7,88,000	—	—
TOTAL - -	15,97,000	1,000	4,000	3,03,000	14,48,000	60,000	2,90,000
Civil Works.							
41. Civil Works - - -	68,21,000	9,60,000	55,21,000	1,73,000	5,87,000	13,20,000	9,17,000
Carried forward - -	23,61,34,000	79,09,000	2,74,28,000	1,36,44,000	6,32,56,000	89,05,000	3,01,66,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1924-25—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,45,000	17,51,000	3,44,000	3,71,000	2,73,000	—	23,19,83,000	8,71,08,000	8,23,53,000	35,14,44,000
—	—	—	—	—	—	*—92,30,000*	11,20,000	4,16,000	*—76,94,000*
—	—	—	—	—	—	*—4,69,000*	7,48,000	2,78,000	5,57,000
—	—	—	—	—	—	*—96,99,000*	18,68,000	6,94,000	*—71,37,000*
46,24,000	39,59,000	9,27,000	16,20,000	98,000	5,000	20,13,26,000	12,55,54,000	4,66,34,000	37,35,14,000
—	—	—	—	—	—	*2,76,000*	—	—	*2,76,000*
—	—	—	—	—	—	*12,58,17,000*	*6,51,39,000*	*2,41,94,000*	*21,51,50,000*
—	—	—	—	—	—	*12,41,000*	—	—	*12,41,000*
—	—	—	—	—	—	*70,75,000*	—	—	*70,75,000*
81,00,000	—	*23,94,000*	*21,97,000*	—	—	*4,30,33,000*	—	—	*4,30,33,000*
—34,76,000	39,59,000	*—14,67,000*	*—5,77,000*	98,000	5,000	2,38,84,000	6,04,15,000	2,24,40,000	10,67,39,000
5,14,000	3,97,000	5,02,000	6,38,000	1,59,000	11,000	3,45,24,000	83,000	31,000	3,46,38,000
—	—	—	—	—	—	94,81,000	2,06,69,000	76,77,000	3,78,27,000
—29,62,000	43,56,000	*—9,65,000*	61,000	2,57,000	16,000	6,78,89,000	8,11,67,000	3,01,48,000	17,92,04,000
—	—	—	—	—	—	22,08,000	—	—	22,08,000
—	—	—	—	—	—	7,78,000	—	—	7,78,000
—	—	—	—	—	—	71,01,000	—	—	71,01,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	16,92,000	—	—	16,92,000
—	—	—	—	—	—	—	30,62,000	11,37,000	41,99,000
4,70,000	7,00,000	3,72,000	2,70,000	2,36,000	—	76,29,000	2,08,000	77,000	79,14,000
—	—	—	—	—	—	11,43,000	56,000	21,000	12,20,000
—	—	—	—	—	—	37,10,000	45,000	17,000	37,72,000
24,000	—	—	—	—	—	91,67,000	1,71,000	64,000	94,02,000
—	4,89,000	8,000	—	—	—	23,27,000	1,25,000	46,000	24,98,000
3,53,000	1,60,000	65,000	1,49,000	26,000	—	25,37,000	5,66,000	2,10,000	33,13,000
10,08,000	58,20,000	90,000	37,000	19,69,000	—	3,12,26,000	6,33,000	2,35,000	3,20,94,000
—	—	—	—	—	—	64,11,000	6,81,000	2,53,000	73,45,000
15,000	—	30,000	—	—	—	30,90,000	76,000	28,000	31,94,000
14,000	—	—	—	—	—	23,04,000	1,85,000	69,000	25,58,000
—	—	2,000	—	—	—	12,86,000	66,000	25,000	13,77,000
—	—	—	—	—	—	29,40,000	1,51,000	56,000	31,47,000
—	—	—	—	—	—	62,18,000	33,000	12,000	62,63,000
—	2,000	—	—	—	—	23,000	3,000	1,000	27,000
9,000	16,000	40,000	3,000	20,000	—	19,21,000	4,84,000	1,80,000	25,85,000
18,93,000	71,87,000	6,07,000	4,59,000	22,51,000	—	9,37,11,000	65,45,000	24,31,000	10,26,87,000
1,88,000	2,42,000	65,000	30,000	34,000	1,000	28,62,000	22,04,000	8,19,000	58,85,000
—	—	—	—	—	—	14,01,000	25,000	9,000	14,35,000
1,88,000	2,42,000	65,000	30,000	34,000	1,000	42,63,000	22,29,000	8,28,000	73,20,000
15,97,000	1,22,000	3,00,000	6,60,000	2,00,000	2,000	1,91,80,000	1,07,000	40,000	1,93,27,000
12,61,000	1,36,58,000	3,51,000	15,81,000	30,15,000	19,000	40,73,27,000	17,90,24,000	6,64,94,000	65,28,45,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	23,61,34,000	79,09,000	2,74,28,000	1,36,44,000	6,32,56,000	89,05,000	3,01,66,000
Miscellaneous.							
44. Territorial and Political Pensions.	1,29,000	44,000	58,000	2,85,000	4,45,000	6,50,000	7,02,000
45. Superannuation Allowances and Pensions.	11,05,000	1,00,000	3,25,000	3,25,000	1,33,000	1,85,000	*—5,67,000*
46. Stationery and Printing -	32,40,000	1,000	1,15,000	49,000	1,26,000	1,35,000	33,000
47. Miscellaneous - -	17,50,000	3,46,000	68,000	7,000	1,17,000	9,000	38,000
TOTAL - -	62,24,000	4,91,000	5,66,000	6,66,000	8,21,000	9,79,000	2,06,000
Military Services.							
48. Army—Effective - -	37,47,78,000	—	—	—	—	—	—
Non-effective -	3,91,31,000	—	—	—	—	—	—
	41,39,09,000	—	—	—	—	—	—
49. Marine - - -	48,58,000	—	—	—	—	—	—
50. Military Engineering Services.	4,03,93,000	—	—	—	—	—	—
TOTAL - -	45,91,60,000	—	—	—	—	—	—
Provincial Contributions and Miscellaneous Adjustments between Central Government and Provincial Governments.							
51A. Miscellaneous adjustments between Central and Provincial Governments.	—	—	—	1,55,000	44,05,000	1,47,000	1,91,000
TOTAL EXPENDITURE CHARGED TO REVENUE.	70.15,18,000	84,00,000	2,79,94,000	1,44,65,000	6,84,82,000	100,31,000	3,05,63,000
Capital Expenditure not charged to Revenue.							
53. Construction of State Railways	2,67,75,000	—	—	—	—	—	—
55. Construction of Irrigation Works.	—	—	16,000	—	—	—	—
56. Capital outlay on Indian Postal and Telegraph Department.	1,64,98,000	—	—	—	—	—	—
57. Initial Expenditure on New Capital at Delhi.	1,30,50,000	—	—	—	—	—	—
TOTAL EXPENDITURE NOT CHARGED TO REVENUE.	5,63,23,000	—	16,000	—	—	—	—

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1924–25—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 12,61,000	Rs. 1,36,58,000	Rs. 3,51,000	Rs. 15,81,000	Rs. 30,15,000	Rs. 19,000	Rs. 40,73,27,000	Rs. 17,90,24,000	Rs. 6,64,94,000	Rs. 65,28,45,000
65,000	1,81,000	47,000	3,80,000	7,000	1,000	29,94,000	1,16,000	43,000	31,53,000
1,67,000	42,000	*—25,000*	*—21,000*	*—5,000*	—	17,64,000	1,94,47,000	72,23,000	2,84,34,000
18,000	70,000	8,000	15,000	18,000	—	38,28,000	7,71,000	2,87,000	48,86,000
34,000	11,000	1,000	25,01,000	17,000	—	48,99,000	24,96,000	9,27,000	83,22,000
2,84,000	3,04,000	31,000	28,75,000	37,000	1,000	1,34,85,000	2,28,30,000	84,80,000	4,47,95,000
—	—	—	—	—	—	37,47,78,000	6,64,78,000	2,46,92,000	46,59,48,000
—	—	—	—	—	—	3,91,31,000	3,72,10,000	1,38,21,000	9,01,62,000
—	—	—	—	—	—	41,39,09,000	10,36,88,000	3,85,13,000	55,61,10,000
—	—	—	—	—	—	48,58,000	20,96,000	7,78,000	77,32,000
—	—	—	—	—	—	4,03,93,000	5,55,000	2,06,000	4,11,54,000
—	—	—	—	—	—	45,91,60,000	10,63,39,000	3,94,97,000	60,49,96,000
3,12,000	3,18,000	70,000	14,000	20,000	—	56,32,000	—	—	56,32,000
18,57,000	1,42,80,000	4,52,000	44,70,000	30,72,000	20,000	88,56,04,000	30,81,93,000	11,44,71,000	1,30,82,68,000
—	—	—	—	—	—	2,67,75,000	7,50,00,000	2,67,25,000	12,85,00,000
—	—	—	—	—	—	16,000	—	—	16,000
—	—	—	—	—	—	1,64,98,000	—	—	1,64,98,000
—	—	—	—	—	—	1,30,50,000	4,74,000	1,76,000	1,37,00,000
—	—	—	—	—	—	5,63,39,000	7,54,74,000	2,69,01,000	15,87,14,000

Revised Estimate of the Revenue of the Government of Madras in India and in England for 1924–25.

	HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	2,00,000	—	—	2,00,000
V.	Land Revenue	7,39,34,000	—	—	7,39,34,000
VI.	Excise	4,97,83,500	—	—	4,97,83,500
VII.	Stamps	2,37,81,100	—	—	2,37,81,100
VIII.	Forests	53,69,400	—	—	53,69,400
IX.	Registration	37,93,900	—	—	37,93,900
	Total	15,68,61,900	—	—	15,68,61,900
	Irrigation, &c., Works.				
XIII.	Works for which Capital Accounts are kept	*—37,06,600*	—	—	*—37,06,600*
XIV.	Works for which no Capital Accounts are kept	1,18,000	—	—	1,18,000
	Total	*—35,88,600*	—	—	*—35,88,600*
	Interest Receipts.				
XVI.	Interest	13,66,400	—	—	13,66,400
	Civil Administration.				
XVII.	Administration of Justice	15,07,500	—	—	15,07,500
XVIII.	Jails and Convict Settlements	6,81,700	—	—	6,81,700
XIX.	Police	9,11,400	—	—	9,11,400
XX.	Ports and Pilotage	100	—	—	100
XXI.	Education	6,33,300	—	—	6,33,300
XXII.	Medical	3,65,600	—	—	3,65,600
XXIII.	Public Health	31,100	—	—	31,100
XXIV.	Agriculture	2,66,200	—	—	2,66,200
XXV.	Industries	13,91,900	—	—	13,91,900
XXVI.	Miscellaneous Departments	3,74,700	—	—	3,74,700
	Total	61,63,500	—	—	61,63,500
	Civil Works.				
XXX.	Civil Works	6,87,000	—	—	6,87,000
	Miscellaneous.				
XXXIII.	Receipts in aid of Superannuation	5,58,300	—	—	5,58,300
XXXIV.	Stationery and Printing	2,39,900	—	—	2,39,900
XXXV.	Miscellaneous	6,63,500	—	—	6,63,500
	Total	14,61,700	—	—	14,61,700
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	1,55,200	—	—	1,55,200
	Total Revenue	16,31,07,100	—	—	16,31,07,100

REVISED ESTIMATE of the EXPENDITURE of the Government of MADRAS in India and in England for 1924-25.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	40,15,500	44,500	17,100	40,77,100
6. Excise	26,54,800	28,200	11,300	26,94,300
7. Stamps	7,24,200	2,00,000	76,600	10,00,800
8. Forests	47,37,400	81,200	30,900	48,49,500
9. Registration	23,89,100	—	—	23,89,100
Total	1,45,21,000	3,53,900	1,35,900	1,50,10,800
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenue	55,59,000	—	—	55,59,000
IRRIGATION, &c., CAPITAL ACCOUNT (charged to Revenue).				
16. Construction of Irrigation, &c., Works	50,000	—	—	50,000
DEBT SERVICES.				
19. Interest on ordinary Debt	47,09,000	—	—	47,09,000
CIVIL ADMINISTRATION.				
22. General Administration	2,19,62,300	4,09,100	1,56,900	2,25,28,300
24. Administration of Justice	92,29,800	1,75,100	1,53,700	95,58,600
25. Jails and Convict Settlements	30,11,200	18,900	7,300	30,37,400
26. Police	1,90,97,500	2,24,200	78,500	1,94,00,200
27. Ports and Pilotage	50,600	—	—	50,600
30. Scientific Departments	1,36,600	4,000	1,700	1,42,300
31. Education	1,70,51,900	1,15,600	44,900	1,72,12,400
32. Medical	55,80,300	2,59,500	1,01,300	59,41,100
33. Public Health	11,60,600	52,200	20,500	12,33,300
34. Agriculture	26,53,100	40,700	15,200	27,09,000
35. Industries	19,24,500	1,04,800	39,900	20,69,200
37. Miscellaneous Departments	13,81,600	1,46,000	57,500	15,85,100
Total	8,32,40,000	15,50,100	6,77,400	8,54,67,500
CIVIL WORKS.				
41. Civil Works	89,77,100	2,68,900	99,500	93,45,500
MISCELLANEOUS.				
43. Famine Relief and Insurance	6,61,000	—	—	6,61,000
45. Superannuation Allowances and Pensions	52,49,700	3,91,300	1,52,100	57,93,100
46. Stationery and Printing	18,27,800	2,68,700	1,01,200	21,97,700
47. Miscellaneous	14,68,100	25,000	9,300	15,02,400
Total	92,06,600	6,85,000	2,62,600	1,01,54,200
51. Contribution to the Central Government by Provincial Government	3,48,00,000	—	—	3,48,00,000
51A. Miscellaneous adjustments between the Central and Provincial Governments	46,600	—	—	46,600
Total	3,48,46,600	—	—	3,48,46,600
Total Expenditure charged to Revenue	16,11,09,300	28,57,900	11,75,400	16,51,42,600
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital outlay on Forests	1,88,400	—	—	1,88,400
55. Construction of Irrigation, &c., Works	10,14,000	—	—	10,14,000
56C. Capital outlay on Industrial Development	53,000	—	—	53,000
60. Civil Works	8,00,100	—	—	8,00,100
60A. Other Provincial Expenditure not charged to Revenue	12,21,800	—	—	12,21,800
Total Capital Expenditure not charged to Revenue	32,77,300	—	—	32,77,300

REVISED ESTIMATE of the REVENUE of the Government of BOMBAY in India and in England for 1924-25.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	5,24,00,000	—	—	5,24,00,000
VI.	Excise	4,35,90,000	—	—	4,35,90,000
VII.	Stamps	1,71,58,000	—	—	1,71,58,000
VIII.	Forests	77,81,000	—	—	77,81,000
IX.	Registration	13,50,000	—	—	13,50,000
IXA.	Scheduled Taxes	9,00,000	—	—	9,00,000
	Total	12,31,79,000	—	—	12,31,79,000
	IRRIGATION, &C. WORKS.				
XIII.	Works for which Capital Accounts are kept	52,67,200	*—21,000*	*—7,800*	52,38,400
XIV.	Works for which no Capital Accounts are kept	46,000	—	—	46,000
	Total	53,13,200	*—21,000*	*—7,800*	52,84,400
	INTEREST RECEIPTS.				
XVI.	Interest	1,31,37,000	—	—	1,31,37,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	15,75,000	—	—	15,75,000
XVIII.	Jails and Convict Settlements	4,71,000	—	—	4,71,000
XIX.	Police	4,75,000	—	—	4,75,000
XXI.	Education	10,75,000	—	—	10,75,000
XXII.	Medical	6,15,000	—	—	6,15,000
XXIII.	Public Health	4,00,000	—	—	4,00,000
XXIV.	Agriculture	3,24,000	—	—	3,24,000
XXV.	Industries	31,000	—	—	31,000
XXVI.	Miscellaneous Departments	2,47,000	—	—	2,47,000
	Total	52,13,000	—	—	52,13,000
	CIVIL WORKS.				
XXX.	Civil Works	14,96,000	—	—	14,96,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	15,50,000	—	—	15,50,000
XXXIV.	Stationery and Printing	2,75,000	—	—	2,75,000
XXXV.	Miscellaneous	7,70,000	—	—	7,70,000
	Total	25,95,000	—	—	25,95,000
XXXIXA.	Miscellaneous adjustments between Central and Provincial Governments	7,22,000	—	—	7,22,000
	Total Revenue	15,16,55,200	*—21,000*	*—7,800*	15,16,26,400
	CAPITAL RECEIPTS.				
XLII.	Bombay Development Scheme	36,42,000	—	—	36,42,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BOMBAY in India and in England for 1924-25.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	63,69,000	47,340	18,000	64,34,340
6. Excise	41,11,000	23,500	9,000	41,43,500
7. Stamps	3,38,000	2,00,000	74,000	6,12,000
8. Forests	46,98,000	61,000	23,000	47,82,000
9. Registration	6,84,000	16,000	6,000	7,06,000
9A. Scheduled Taxes	18,000	1,000	1,000	20,000
Total	1,62,18,000	3,48,840	1,31,000	1,66,97,840
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	58,22,000	—	—	58,22,000
15. Other Revenue Expenditure financed from ordinary Revenue	31,14,500	15,000	5,500	31,35,000
Total	89,36,500	15,000	5,500	89,57,000
DEBT SERVICES.				
19. Interest on ordinary Debt	1,31,48,000	—	—	1,31,48,000
21. Reduction or avoidance of Debt	17,86,000	—	—	17,86,000
Total	1,49,34,000	—	—	1,49,34,000
CIVIL ADMINISTRATION.				
22. General Administration	2,23,27,000	3,85,700	1,43,000	2,28,55,700
24. Administration of Justice	72,66,000	1,21,000	45,000	74,32,000
25. Jails and Convict Settlements	26,30,000	14,500	6,000	26,50,500
26. Police	1,79,17,000	1,91,500	71,000	1,81,79,500
27. Ports and Pilotage	21,000	10	—	21,010
30. Scientific Departments	67,000	—	—	67,000
31. Education	1,87,62,000	1,49,420	56,000	1,89,67,420
32. Medical	47,70,000	1,33,500	50,000	49,53,500
33. Public Health	24,87,000	62,600	23,000	25,72,600
34. Agriculture	26,24,000	78,010	29,000	27,31,010
35. Industries	19,000	—	—	19,000
37. Miscellaneous Departments	4,79,000	46,000	17,000	5,42,000
Total	7,93,69,000	11,82,240	4,40,000	8,09,91,240
CIVIL WORKS.				
41. Civil Works	1,02,81,000	2,67,000	1,01,000	1,06,49,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	53,60,000	—	—	53,60,000
45. Superannuation Allowances and Pensions	56,94,000	4,22,000	1,57,000	62,73,000
46. Stationery and Printing	13,98,000	70,000	26,000	14,94,000
47. Miscellaneous	33,50,000	17,000	6,000	33,73,000
Total	1,58,02,000	5,09,000	1,89,000	1,65,00,000
51. Contribution to the Central Government by Provincial Government	56,00,000	—	—	56,00,000
51A. Miscellaneous adjustment between Central and Provincial Governments	51,000	—	—	51,000
Total	56,51,000	—	—	56,51,000
Total Expenditure charged to Revenue	15,11,91,500	23,22,080	8,66,500	15,43,80,080
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Forest Capital outlay	2,06,000	—	—	2,06,000
55. Construction of Irrigation Works	1,47,85,000	32,91,000	12,23,000	1,92,99,000
56A. Capital outlay on improvement of Public Health	81,000	10,000	4,000	95,000
59. Bombay Development Scheme	2,76,02,000	4,37,000	1,64,000	2,82,03,000
60. Civil Works	95,08,000	—	—	95,08,000
60A Other Provincial Works not charged to Revenue	60,000	—	—	60,000
Total Capital Expenditure not charged to Revenue	5,22,42,000	37,38,000	13,91,000	5,73,71,000

REVISED ESTIMATE of the REVENUE of the Government of BENGAL in India and in England for 1924–25.

HEADS OF REVENUE.

	PRINCIPAL HEADS OF REVENUE.	India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	3,10,00,000	—	—	3,10,00,000
VI.	Excise	2,14,00,000	—	—	2,14,00,000
VII.	Stamps	3,26,00,000	—	—	3,26,00,000
VIII.	Forests	23,70,000	—	—	23,70,000
IX.	Registration	25,50,000	—	—	25,50,000
IXA.	Scheduled Taxes	22,00,000	—	—	22,00,000
	Total	9,21,20,000	—	—	9,21,20,000
	RAILWAYS.				
XII.	Subsidised Companies	94,000	—	—	94,000
	IRRIGATION, &C., WORKS.				
XIII.	Works for which Capital Accounts are kept	1,12,000	*—10,000*	*—4,000*	98,000
XIV.	Works for which no Capital Accounts are kept	2,09,000	—	—	2,09,000
	Total	3,21,000	*—10,000*	*—4,000*	3,07,000
	INTEREST RECEIPTS.				
XVI.	Interest	3,64,000	—	—	3,64,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	14,50,000	—	—	14,50,000
XVIII.	Jails and Convict Settlements	13,75,000	—	—	13,75,000
XIX.	Police	5,71,000	—	—	5,71,000
XX.	Ports and Pilotage	28,000	—	—	28,000
XXI.	Education	10,75,000	—	—	10,75,000
XXII.	Medical	10,00,000	—	—	10,00,000
XXIII.	Public Health	36,000	—	—	36,000
XXIV.	Agriculture	3,91,000	—	—	3,91,000
XXV.	Industries	7,05,000	—	—	7,05,000
XXVI.	Miscellaneous Departments	46,000	—	—	46,000
	Total	66,77,000	—	—	66,77,000
	CIVIL WORKS.				
XXX.	Civil Works	8,53,000	—	—	8,53,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	3,85,000	—	—	3,85,000
XXXIV.	Stationery and Printing	2,22,000	—	—	2,22,000
XXXV.	Miscellaneous	14,60,000	—	—	14,60,000
	Total	20,67,000	—	—	20,67,000
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	2,32,000	—	—	2,32,000
	Total Revenue	10,27,28,000	*—10,000*	*—4,000*	10,27,14,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BENGAL in India and in England for 1924–25.

	HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.				
5.	Land Revenue	31,27,000	51,000	18,000	31,96,000
6.	Excise	12,92,000	15,000	6,000	13,13,000
7.	Stamps	9,26,000	—	—	9,26,000
8.	Forests	13,60,000	47,000	18,000	14,25,000
9.	Registration	18,41,000	—	—	18,41,000
9A.	Scheduled Taxes	15,000	—	—	15,000
	Total	85,61,000	1,13,000	42,000	87,16,000
	IRRIGATION, &c., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	18,03,000	—	—	18,03,000
15.	Other Revenue Expenditure financed from ordinary Revenue	13,30,000	43,000	16,000	13,89,000
	Total	31,33,000	43,000	16,000	31,92,000
	IRRIGATION, &c., CAPITAL ACCOUNT (charged to Revenue).				
16.	Construction of Irrigation, &c., Works	7,12,000	—	—	7,12,000
	DEBT SERVICES.				
19.	Interest on ordinary Debt	*—7,47,000*	—	—	*—7,47,000*
	CIVIL ADMINISTRATION.				
22.	General Administration	1,12,15,000	4,66,000	1,74,000	1,18,55,000
24.	Administration of Justice	1,06,27,000	2,95,000	1,13,000	1,10,35,000
25.	Jails and Convict Settlements	32,91,000	31,000	12,000	33,34,000
26.	Police	1,80,99,000	2,81,000	1,04,000	1,84,84,000
27.	Ports and Pilotage	7,51,000	69,000	25,000	8,45,000
30.	Scientific Departments	27,000	—	—	27,000
31.	Education	1,22,12,000	1,67,000	62,000	1,24,41,000
32.	Medical	55,19,000	1,70,000	63,000	57,52,000
33.	Public Health	28,97,000	20,000	8,000	29,25,000
34.	Agriculture	18,13,000	48,000	18,000	18,79,000
35.	Industries	9,29,000	65,000	25,000	10,19,000
37.	Miscellaneous Departments	4,33,000	1,12,000	42,000	5,87,000
	Total	6,78,13,000	17,24,000	6,46,000	7,01,83,000
	CIVIL WORKS.				
41.	Civil Works	97,30,000	75,000	28,000	98,33,000
	MISCELLANEOUS.				
43.	Famine Relief and Insurance	2,00,000	—	—	2,00,000
45.	Superannuation Allowances and Pensions	49,49,000	4,53,000	2,24,000	56,26,000
46.	Stationery and Printing	15,31,000	96,000	36,000	16,63,000
47.	Miscellaneous	5,24,000	26,000	1,000	5,51,000
	Total	72,04,000	5,75,000	2,61,000	80,40,000
51A.	Miscellaneous adjustments between the Central and Provincial Governments	19,000	—	—	19,000
	Total Expenditure charged to Revenue	9,64,25,000	25,30,000	9,93,000	9,99,48,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55.	Construction of Irrigation, &c., Works	*—1,17,000*	1,000	1,000	*—1,15,000*

REVISED ESTIMATE of the REVENUE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1924–25.

	HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	6,80,03,800	—	—	6,80,03,800
VI.	Excise	1,35,06,000	—	—	1,35,06,000
VII.	Stamps	1,81,06,500	—	—	1,81,06,500
VIII.	Forests	67,00,500	—	—	67,00,500
IX.	Registration	13,00,000	—	—	13,00,000
	Total	10,76,16,800	—	—	10,76,16,800
	RAILWAYS.				
XII.	Subsidised Companies	2,40,000	—	—	2,40,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	66,87,800	*—5,000*	*—1,800*	66,81,000
XIV.	Works for which no Capital Accounts are kept	20,000	—	—	20,000
	Total	67,07,800	*—5,000*	*—1,800*	67,01,000
	INTEREST RECEIPTS.				
XVI.	Interest	16,39,000	—	—	16,39,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	13,00,000	—	—	13,00,000
XVIII.	Jails and Convict Settlements	4,71,500	—	—	4,71,500
XIX.	Police	3,07,100	—	—	3,07,100
XXI.	Education	9,36,800	—	—	9,36,800
XXII.	Medical	84,800	—	—	84,800
XXIII.	Public Health	97,000	—	—	97,000
XXIV.	Agriculture	4,33,800	—	—	4,33,800
XXV.	Industries	66,000	—	—	66,000
XXVI.	Miscellaneous Departments	1,61,800	—	—	1,61,800
	Total	38,58,800	—	—	38,58,800
	CIVIL WORKS.				
XXX.	Civil Works	5,50,000	—	—	5,50,000
	MISCELLANEOUS.				
XXXII.	Transfers from Famine Insurance Fund	27,29,000	—	—	27,29,000
XXXIII.	Receipts in aid of Superannuation	11,49,500	—	—	11,49,500
XXXIV.	Stationery and Printing	3,25,500	—	—	3,25,500
XXXV.	Miscellaneous	8,63,000	—	—	8,63,000
	Total	50,67,000	—	—	50,67,000
XXXIXA.	Miscellaneous adjustment between the Central and Provincial Governments	1,91,000	—	—	1,91,000
	Total Revenue	12,58,70,400	*—5,000*	*—1,800*	12,58,63,600

REVISED ESTIMATE of the EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1924–25.

	HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	81,16,400	1,000	400	81,17,800
6.	Excise	6,44,300	10,220	3,800	6,58,320
7.	Stamps	4,20,900	—	—	4,20,900
8.	Forests	38,35,300	67,500	25,100	39,27,900
9.	Registration	4,46,000	—	—	4,46,000
	Total	1,34,62,900	78,720	29,300	1,35,70,920
	RAILWAYS.				
10.	Interest on Debt	10,000	—	—	10,000
11.	Subsidised Companies	5,000	—	—	5,000
12.	Miscellaneous Railway Expenditure	2,000	—	—	2,000
	Total	17,000	—	—	17,000
	IRRIGATION &c., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	60,70,500	—	—	60,70,500
15.	Other Revenue Expenditure financed from ordinary Revenue	2,24,000	80,000	30,000	3,34,000
15A.	Other Revenue Expenditure financed from Famine Insurance Fund	9,000	—	—	9,000
	Total	63,03,500	80,000	30,000	64,13,500
	IRRIGATION, &c., CAPITAL ACCOUNT.				
16.	Construction of Irrigation Works	3,40,000	—	—	3,40,000
	DEBT SERVICES.				
19.	Interest on ordinary Debt	24,97,900	—	—	24,97,900
21.	Appropriations for reduction or avoidance of Debt:—				
	(1) Sinking Fund	3,00,000	—	—	3,00,000
	(2) Other Appropriations	1,60,000	—	—	1,60,000
	Total	29,57,900	—	—	29,57,900
	CIVIL ADMINISTRATION.				
22.	General Administration	1,28,46,800	4,61,000	1,71,300	1,34,79,100
24.	Administration of Justice	67,01,300	1,74,000	64,600	69,39,900
25.	Jails and Convict Settlements	31,06,941	22,500	8,400	31,37,841
26.	Police	1,58,70,000	1,25,600	46,700	1,60,42,300
30.	Scientific Departments	20,400	—	—	20,400
31.	Education	1,69,03,000	1,14,980	42,700	1,70,60,680
32.	Medical	25,79,800	21,300	8,000	26,09,100
33.	Public Health	13,44,800	35,000	13,000	13,92,800
34.	Agriculture	23,46,500	35,000	13,000	23,94,500
35.	Industries	9,58,400	15,000	5,500	9,78,900
37.	Miscellaneous Departments	1,07,900	67,630	25,100	2,00,630
	Total	6,27,85,841	10,72,010	3,98,300	6,42,56,151
	CIVIL WORKS.				
41.	Civil Works	83,14,200	1,14,670	42,600	84,71,470
	MISCELLANEOUS.				
43.	Famine Relief and Insurance	5,60,000	—	—	5,60,000
45.	Superannuation Allowances and Pensions	50,24,000	5,42,300	2,01,400	57,67,700
46.	Stationery and Printing	9,51,400	14,210	5,300	9,70,910
47.	Miscellaneous	13,98,100	32,200	12,000	14,42,300
	Total	79,33,500	5,88,710	2,18,700	87,40,910
51.	Contribution to the Central Government by Provincial Government.	2,40,00,000	—	—	2,40,00,000
51A.	Miscellaneous adjustments between the Central and Provincial Governments	57,300	—	—	57,300
	Total	2,40,57,300	—	—	2,40,57,300
	Total Expenditure charged to Revenue	12,61,72,141	19,34,110	7,18,900	12,88,25,151
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A.	Capital outlay on Forests	2,00,000	—	—	2,00,000
55.	Construction of Irrigation Works	1,11,73,300	8,05,000	2,99,000	1,22,77,300
56A.	Capital outlay on Improvement of Public Health	2,12,000	—	—	2,12,000
56B.	Capital outlay on Agricultural Improvements	98,000	—	—	98,000
60.	Civil Works	6,01,200	—	—	6,01,200
60A.	Other Provincial Works not charged to Revenue	6,25,000	—	—	6,25,000
	Total Capital Expenditure not charged to Revenue	1,29,09,500	8,05,000	2,99,000	1,40,13,500

REVISED ESTIMATE of the REVENUE of the Government of the PUNJAB in India and in England for 1924–25.

	HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	4,51,000	—	—	4,51,000
V.	Land Revenue	2,88,14,000	—	—	2,88,14,000
VI.	Excise	1,06,33,000	—	—	1,06,33,000
VII.	Stamps	1,06,89,000	—	—	1,06,89,000
VIII.	Forests	39,10,000	—	—	39,10,000
IX.	Registration	8,70,000	—	—	8,70,000
	Total	5,53,67,000	—	—	5,53,67,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	4,25,71,600	*—2,26,140*	*—90,460*	4,22,55,000
XIV.	Works for which no Capital Accounts are kept	4,10,000	—	—	4,10,000
	Total	4,29,81,600	*—2,26,140*	*—90,460*	4,26,65,000
	INTEREST RECEIPTS.				
XVI.	Interest	5,04,000	—	—	5,04,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	10,00,000	—	—	10,00,000
XVIII.	Jails and Convict Settlements	4,83,000	—	—	4,83,000
XIX.	Police	1,74,000	—	—	1,74,000
XXI.	Education	11,30,000	—	—	11,30,000
XXII.	Medical	2,81,500	—	—	2,81,500
XXIII.	Public Health	1,02,000	—	—	1,02,000
XXIV.	Agriculture	5,95,000	—	—	5,95,000
XXV.	Industries	28,000	—	—	28,000
XXVI.	Miscellaneous Departments	1,63,000	—	—	1,63,000
	Total	39,56,500	—	—	39,56,500
	CIVIL WORKS.				
XXX.	Civil Works	3,77,000	—	—	3,77,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	6,11,000	—	—	6,11,000
XXXIV.	Stationery and Printing	97,000	—	—	97,000
XXXV.	Miscellaneous	17,00,000	—	—	17,00,000
	Total	24,08,000	—	—	24,08,000
XXXIXA.	Miscellaneous adjustments between Central and Provincial Governments	3,00,000	—	—	3,00,000
XL.	Extraordinary Receipts	54,41,000	—	—	54,41,000
	Total Revenue	11,13,35,100	*—2,26,140*	*—90,460*	11,10,18,500

REVISED ESTIMATE of the EXPENDITURE of the Government of the PUNJAB in India and in England for 1924-25.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	43,92,800	28,000	11,200	44,32,000
6. Excise	5,17,446	110	44	5,17,600
7. Stamps	2,61,000	—	—	2,61,000
8. Forests	27,09,920	72,910	29,170	28,12,000
9. Registration	1,04,000	—	—	1,04,000
Total	79,85,166	1,01,020	40,414	81,26,600
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept	90,70,000	—	—	90,70,000
15. Other Revenue Expenditure financed from ordinary Revenue	18,30,130	1,36,660	54,670	20,21,460
Total	1,09,00,130	1,36,660	54,670	1,10,91,460
IRRIGATION, &c., CAPITAL ACCOUNT.				
16. Construction of Irrigation, &c., Works	2,52,000	—	—	2,52,000
DEBT SERVICES.				
19. Interest on ordinary Debt	18,100	630	270	19,000
21. Reduction or avoidance of Debt	1,26,000	—	—	1,26,000
Total	1,44,100	630	270	1,45,000
CIVIL ADMINISTRATION.				
22. General Administration	99,78,790	4,16,210	1,66,500	1,05,61,500
24. Administration of Justice	52,53,358	2,09,030	83,612	55,46,000
25. Jails and Convict Settlements	31,39,100	35,640	14,260	31,89,000
26. Police	1,11,97,800	2,18,000	87,200	1,15,03,000
30. Scientific Departments	47,300	—	—	47,300
31. Education	1,12,01,336	1,23,330	49,334	1,13,74,000
32. Medical	28,70,380	1,44,730	57,890	30,73,000
33. Public Health	14,65,358	29,030	11,612	15,06,000
34. Agriculture	28,99,490	1,31,080	52,430	30,83,000
35. Industries	5,72,140	53,470	21,390	6,47,000
37. Miscellaneous Departments	1,10,900	1,36,500	54,600	3,02,000
Total	4,87,35,952	14,97,020	5,98,828	5,08,31,800
CIVIL WORKS.				
41. Civil Works	73,84,238	1,73,830	69,532	76,27,600
MISCELLANEOUS.				
43. Famine Relief and Insurance	3,81,000	—	—	3,81,000
45. Superannuation Allowances and Pensions	27,39,300	3,33,360	1,33,340	32,06,000
46. Stationery and Printing	9,15,400	23,000	9,200	9,47,600
47. Miscellaneous	14,78,330	19,050	7,620	15,05,000
Total	55,14,030	3,75,410	1,50,160	60,39,600
51. Contributions to the Central Government by Provincial Government	1,75,00,000	—	—	1,75,00,000
51A. Miscellaneous adjustments between Central and Provincial Governments	81,500	—	—	81,500
Total	1,75,81,500	—	—	1,75,81,500
Total Expenditure charged to Revenue	9,84,97,116	22,84,570	9,13,874	10,16,95,560
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Forest Capital outlay	3,000	—	—	3,000
55. Construction of Irrigation Works	1,03,11,010	9,92,130	3,96,860	1,17,00,000
56C. Industrial Development	1,52,720	10,200	4,080	1,67,000
56D. Capital outlay on Hydro Electric Scheme	68,150	27,750	11,100	1,07,000
60. Civil Works	21,60,910	9,350	3,740	21,74,000
Total Capital Expenditure not charged to Revenue	1,26,95,790	10,39,430	4,15,780	1,41,51,000

REVISED ESTIMATE of the REVENUE of the Government of BURMA in India and in England for 1924–25.

	HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	4,29,000	—	—	4,29,000
V.	Land Revenue	5,48,88,000	—	—	5,48,88,000
VI.	Excise	1,14,43,000	—	—	1,14,43,000
VII.	Stamps	60,30,000	—	—	60,30,000
VIII.	Forests	1,83,55,000	—	—	1,83,55,000
IX.	Registration	6,19,000	—	—	6,19,000
	Total	9,17,64,000	—	—	9,17,64,000
	RAILWAYS.				
XI.	State Railways	*– 56,000*	—	—	*– 56,000*
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	15,74,000	—	—	15,74,000
XIV.	Works for which no Capital Accounts are kept	19,40,000	—	—	19,40,000
	Total	35,14,000	—	—	35,14,000
	INTEREST RECEIPTS.				
XVI.	Interest	11,40,000	—	—	11,40,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	9,83,000	—	—	9,83,000
XVIII.	Jails and Convict Settlements	4,21,000	—	—	4,21,000
XIX.	Police	3,93,000	—	—	3,93,000
XX.	Ports and Pilotage	1,18,000	—	—	1,18,000
XXI.	Education	4,45,000	—	—	4,45,000
XXII.	Medical	1,59,000	—	—	1,59,000
XXIII.	Public Health	37,000	—	—	37,000
XXIV.	Agriculture	60,000	—	—	60,000
XXV.	Industries	3,000	—	—	3,000
XXVI.	Miscellaneous Departments	1,56,000	—	—	1,56,000
	Total	27,75,000	—	—	27,75,000
	CIVIL WORKS.				
XXX.	Civil Works	12,02,000	—	—	12,02,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	1,57,000	—	—	1,57,000
XXXIV.	Stationery and Printing	1,00,000	—	—	1,00,000
XXXV.	Miscellaneous	3,48,000	—	—	3,48,000
	Total	6,05,000	—	—	6,05,000
XXXIXA.	Miscellaneous adjustments between Central and Provincial Governments	3,18,000	—	—	3,18,000
	Total Revenue	10,12,62,000	—	—	10,12,62,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BURMA in India and in England for 1924–25.

HEADS OF EXPENDITURE.

		India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	58,13,700	35,700	13,100	58,62,500
6.	Excise	17,87,600	22,000	8,400	18,18,000
7.	Stamps	1,45,500	10,000	3,500	1,59,000
8.	Forests	98,11,100	3,33,500	1,23,800	1,02,68,400
9.	Registration	1,55,000	—	—	1,55,000
	Total	1,77,12,900	4,01,200	1,48,800	1,82,62,900
	RAILWAY REVENUE ACCOUNT.				
10.	State Railways	29,000	—	—	29,000
	IRRIGATION, &c., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	13,37,000	—	—	13,37,000
15.	Other Revenue Expenditure financed from ordinary Revenue	36,34,400	1,07,700	39,900	37,82,000
	Total	49,71,400	1,07,700	39,900	51,19,000
	IRRIGATION, &c., CAPITAL ACCOUNT.				
16.	Construction of Irrigation, &c., Works	9,50,300	500	200	9,51,000
	DEBT SERVICES.				
19.	Interest on ordinary Debt	*—13,66,000*	—	—	*—13,66,000*
	CIVIL ADMINISTRATION.				
22.	General Administration	88,50,200	5,75,800	2,13,900	96,39,900
24.	Administration of Justice	58,00,400	1,57,500	58,500	60,16,400
25.	Jails and Convict Settlements	27,05,000	47,300	16,600	27,68,900
26.	Police	1,33,25,000	2,07,400	77,000	1,36,09,400
27.	Ports and Pilotage	23,43,800	1,92,000	71,200	26,07,000
30.	Scientific Departments	55,000	—	—	55,000
31.	Education	77,04,200	1,19,200	44,300	78,67,700
32.	Medical	37,46,300	1,05,500	40,300	38,92,100
33.	Public Health	8,86,400	39,300	14,600	9,40,300
34.	Agriculture	18,87,500	1,08,500	37,600	20,33,600
35.	Industries	3,48,100	20,500	7,600	3,76,200
37.	Miscellaneous Departments	2,83,600	37,300	13,500	3,34,400
	Total	4,79,35,500	16,10,300	5,95,100	5,01,40,900
	CIVIL WORKS.				
41.	Civil Works	2,07,84,800	9,70,700	3,60,500	2,21,16,000
	MISCELLANEOUS.				
43.	Famine Relief and Insurance	67,000	—	—	67,000
45.	Superannuation Allowances and Pensions	31,80,000	4,67,900	1,74,100	38,22,000
46.	Stationery and Printing	8,61,800	1,18,500	43,700	10,24,000
47.	Miscellaneous	24,96,700	25,700	9,500	25,31,900
	Total	66,05,500	6,12,100	2,27,300	74,44,900
51.	Contribution to the Central Government by the Provincial Government	64,00,000	—	—	64,00,000
51A.	Miscellaneous adjustments between the Central and Provincial Governments	1,84,000	—	—	1,84,000
	Total	5,84,000	—	—	65,84,000
	Total Expenditure charged to Revenue	10,42,07,400	37,02,500	13,71,800	10,92,81,700

REVISED ESTIMATE of the REVENUE of the SHAN STATES FEDERATION, BURMA, in India and in England for 1924–25.

HEADS OF REVENUE.

	PRINCIPAL HEADS OF REVENUE.	India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	3,35,000	—	—	3,35,000
VI.	Excise	9,000	—	—	9,000
VIII.	Forests	14,84,000	—	—	14,84,000
	Total	18,28,000	—	—	18,28,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	34,000	—	—	34,000
XIX.	Police	7,000	—	—	7,000
XXI.	Education	4,000	—	—	4,000
XXII.	Medical	1,000	—	—	1,000
XXIV.	Agriculture	1,000	—	—	1,000
	Total	47,000	—	—	47,000
	CIVIL WORKS.				
XXX.	Civil Works	80,000	—	—	80,000
	MISCELLANEOUS.				
XXXV.	Miscellaneous	23,70,000	—	—	23,70,000
	Total Revenue	43,25,000	—	—	43,25,000

REVISED ESTIMATE of the EXPENDITURE of the SHAN STATES FEDERATION, BURMA, in India and in England for 1924-25.

HEADS OF EXPENDITURE.

		India.	England.	Exchange.	Total
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	25,000	—	—	25,000
6.	Excise	2,000	—	—	2,000
8.	Forests	4,73,400	2,600	1,000	4,77,000
	Total	5,00,400	2,600	1,000	5,04,000
	CIVIL ADMINISTRATION.				
22.	General Administration	5,36,400	3,300	1,300	5,41,000
24.	Administration of Justice	4,000	—	—	4,000
25.	Jails and Convict Settlements	22,000	—	—	22,000
26.	Police	1,96,000	—	—	1,96,000
31.	Education	3,08,600	300	100	3,09,000
32.	Medical	2,21,000	—	—	2,21,000
33.	Public Health	28,000	—	—	28,000
34.	Agriculture	18,000	—	—	18,000
37.	Miscellaneous Departments	5,000	—	—	5,000
	Total	13,39,000	3,600	1,400	13,44,000
	CIVIL WORKS.				
41.	Civil Works	22,11,000	—	—	22,11,000
	MISCELLANEOUS.				
46.	Stationery and Printing	6,000	—	—	6,000
47.	Miscellaneous	2,77,000	—	—	2,77,000
	Total	2,83,000	—	—	2,83,000
	Total Expenditure charged to Revenue	43,33,400	6,200	2,400	43,42,000

REVISED ESTIMATE of the REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1924-25.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	4,35,000	—	—	4,35,000
V.	Land Revenue	1,66,55,000	—	—	1,66,55,000
VI.	Excise	1,71,00,000	—	—	1,71,00,000
VII.	Stamps	1,00,00,000	—	—	1,00,00,000
VIII.	Forests	9,84,000	—	—	9,84,000
IX.	Registration	13,50,000	—	—	13,50,000
	Total	4,65,24,000	—	—	4,65,24,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	16,40,370	*—1,000*	*—370*	16,39,000
XIV.	Works for which no Capital Accounts are kept	1,59,000	—	—	1,59,000
	Total	17,99,370	*—1,000*	*—370*	17,98,000
	INTEREST RECEIPTS.				
XVI.	Interest	5,58,000	—	—	5,58,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	4,70,000	—	—	4,70,000
XVIII.	Jails and Convict Settlements	5,69,000	—	—	5,69,000
XIX.	Police	2,17,000	—	—	2,17,000
XXI.	Education	6,25,000	—	—	6,25,000
XXII.	Medical	5,02,000	—	—	5,02,000
XXIII.	Public Health	1,32,000	—	—	1,32,000
XXIV.	Agriculture	1,67,000	—	—	1,67,000
XXV.	Industries	18,000	—	—	18,000
XXVI.	Miscellaneous Departments	65,000	—	—	65,000
	Total	27,65,000	—	—	27,65,000
	CIVIL WORKS.				
XXX.	Civil Works	6,05,000	—	—	6,05,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	3,42,000	—	—	3,42,000
XXXIV.	Stationery and Printing	1,00,000	—	—	1,00,000
XXXV.	Miscellaneous	3,65,000	—	—	3,65,000
	Total	8,07,000	—	—	8,07,000
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	70,000	—	—	70,000
XL.	Extraordinary Receipts	21,000	—	—	21,000
	Total Revenue	5,31,49,370	*—1,000*	*—370*	5,31,48,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1924–25.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	21,75,981	8,773	3,246	21,88,000
6. Excise	10,09,219	2,030	751	10,12,000
7. Stamps	3,32,000	—	—	3,32,000
8. Forests	8,11,723	34,509	12,768	8,59,000
9. Registration	5,62,000	—	—	5,62,000
Total	48,90,923	45,312	16,765	49,53,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	20,40,000	—	—	20,40,000
15. Other Revenue Expenditure financed from ordinary Revenue	4,18,397	50,346	18,257	4,87,000
15A. Other Revenue Expenditure financed from Famine Insurance grants	13,000	—	—	13,000
Total	24,71,397	50,346	18,257	25,40,000
IRRIGATION, &c., CAPITAL ACCOUNT.				
16. Construction of Irrigation, &c., Works	16,000	—	—	16,000
DEBT SERVICES.				
19. Interest on ordinary Debt	3,54,000	—	—	3,54,000
CIVIL ADMINISTRATION.				
22. General Administration	66,93,341	2,93,182	1,08,477	70,95,000
24. Administration of Justice	35,60,620	1,27,285	47,095	37,35,000
25. Jails and Convict Settlements	16,02,872	40,970	15,158	16,59,000
26. Police	80,14,343	1,32,598	49,059	81,96,000
27. Ports and Pilotage	1,000	—	—	1,000
30. Scientific Departments	33,000	—	—	33,000
31. Education	67,00,873	74,546	27,581	68,03,000
32. Medical	26,23,532	60,196	22,272	27,06,000
33. Public Health	10,37,416	6,996	2,588	10,47,000
34. Agriculture	10,57,287	41,396	15,317	11,14,000
35. Industries	6,79,798	24,235	8,967	7,13,000
37. Miscellaneous Departments	74,663	246	91	75,000
Total	3,20,78,745	8,01,650	2,96,605	3,31,77,000
CIVIL WORKS.				
41. Civil Works	68,84,308	49,412	18,280	69,52,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	11,37,000	—	—	11,37,000
45. Superannuation Allowances and Pensions	16,30,936	2,65,740	98,324	19,95,000
46. Stationery and Printing	9,57,801	1,52,700	56,499	11,67,000
47. Miscellaneous	1,15,435	25,230	9,335	1,50,000
Total	38,41,172	4,43,670	1,64,158	44,49,000
51A. Miscellaneous adjustments between the Central and Provincial Governments	5,000	—	—	5,000
Total Expenditure charged to Revenue	5,05,41,545	13,90,390	5,14,065	5,24,46,000

REVISED ESTIMATE of the REVENUE of the Government of the CENTRAL PROVINCES in India and in England for 1924–25.

	HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	82,000	—	—	82,000
V.	Land Revenue	2,23,26,000	—	—	2,23,26,000
VI.	Excise	1,46,00,000	—	—	1,46,00,000
VII.	Stamps	71,00,000	—	—	71,00,000
VIII.	Forests	53,00,000	—	—	53,00,000
IX.	Registration	7,00,000	—	—	7,00,000
	Total	5,01,08,000	—	—	5,01,08,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	*—31,000*	—	—	*—31,000*
XIV.	Works for which no Capital Accounts are kept	1,27,000	—	—	1,27,000
	Total	96,000	—	—	96,000
	INTEREST RECEIPTS.				
XVI.	Interest	3,31,000	—	—	3,31,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	5,60,000	—	—	5,60,000
XVIII.	Jails and Convict Settlements	3,31,000	—	—	3,31,000
XIX.	Police	1,87,000	—	—	1,87,000
XXI.	Education	4,60,000	—	—	4,60,000
XXII.	Medical	48,000	—	—	48,000
XXIII.	Public Health	62,000	—	—	62,000
XXIV.	Agriculture	3,17,000	—	—	3,17,000
XXV.	Industries	26,000	—	—	26,000
XXVI.	Miscellaneous Departments	65,000	—	—	65,000
	Total	20,56,000	—	—	20,56,000
	CIVIL WORKS.				
XXX.	Civil Works	4,50,000	—	—	4,50,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	5,23,000	—	—	5,23,000
XXXIV.	Stationery and Printing	41,000	—	—	41,000
XXXV.	Miscellaneous	5,84,000	—	—	5,84,000
	Total	11,48,000	—	—	11,48,000
XXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	12,000	—	—	12,000
	Total Revenue	5,42,01,000	—	—	5,42,01,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the CENTRAL PROVINCES in India and in England for 1924–25.

	HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	24,30,000	—	—	24,30,000
6.	Excise	7,67,000	—	—	7,67,000
7.	Stamps	2,28,000	—	—	2,28,000
8.	Forests	31,97,000	50,300	18,683	32,65,983
9.	Registration	2,35,000	—	—	2,35,000
	Total	68,57,000	50,300	18,683	69,25,983
	IRRIGATION, &c., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	21,63,000	—	—	21,63,000
15.	Other Revenue Expenditure financed from ordinary Revenue	1,82,000	50,000	17,000	2,49,000
15A.	Other Revenue Expenditure financed from Famine Insurance Grants	2,38,000	—	—	2,38,000
	Total	25,83,000	50,000	17,000	26,50,000
	DEBT SERVICES.				
19.	Interest on ordinary Debt	18,000	—	—	18,000
21.	Reduction or avoidance of Debt	2,23,000	—	—	2,23,000
	Total	2,41,000	—	—	2,41,000
	CIVIL ADMINISTRATION.				
22.	General Administration	65,13,000	1,97,730	73,426	67,84,156
24.	Administration of Justice	30,43,500	59,400	22,014	31,24,914
25.	Jails and Convict Settlements	9,60,000	9,360	3,476	9,72,836
26.	Police	56,94,300	85,300	31,697	58,11,297
30.	Scientific Departments	13,000	—	—	13,000
31.	Education	49,20,000	37,700	14,003	49,71,703
32.	Medical	12,67,800	14,310	5,337	12,87,447
33.	Public Health	2,92,700	2,630	1,002	2,96,332
34.	Agriculture	14,29,700	40,200	14,957	14,84,857
35.	Industries	2,38,300	8,700	3,229	2,50,229
37.	Miscellaneous Departments	1,16,000	—	—	1,16,000
	Total	2,44,88,300	4,55,330	1,69,141	2,51,12,771
	CIVIL WORKS.				
41.	Civil Works	63,10,000	73,000	30,343	64,13,343
	MISCELLANEOUS.				
43.	Famine Relief and Insurance	37,90,000	—	—	37,90,000
45.	Superannuation Allowances and Pensions	21,78,000	2,37,000	88,029	25,03,029
46.	Stationery and Printing	5,19,500	12,000	4,500	5,36,000
47.	Miscellaneous	11,86,000	9,100	3,380	11,98,480
	Total	76,73,500	2,58,100	95,909	80,27,509
51.	Contributions to the Central Government by Provincial Governments	22,00,000	—	—	22,00,000
51A.	Miscellaneous adjustments between Central and Provincial Governments	57,000	—	—	57,000
	Total	22,57,000	—	—	22,57,000
	Total Expenditure charged to Revenue	5,04,09,800	8,86,730	3,31,076	5,16,27,606
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52.	Capital Outlay on Forests	1,25,000	—	—	1,25,000
55.	Construction of Irrigation Works	26,53,000	21,500	7,500	26,82,000
	Total Capital Expenditure not charged to Revenue	27,78,000	21,500	7,500	28,07,000

REVISED ESTIMATE of the REVENUE of the Government of ASSAM in India and in England for 1924-25.

HEADS OF REVENUE.		India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE.					
II.	Taxes on Income	5,29,000	—	—	5,29,000
V.	Land Revenue	1,02,50,000	—	—	1,02,50,000
VI.	Excise	64,00,000	—	—	64,00,000
VII.	Stamps	20,00,000	—	—	20,00,000
VIII.	Forests	21,96,000	—	—	21,96,000
IX.	Registration	1,80,000	—	—	1,80,000
	Total	2,15,55,000	—	—	2,15,55,000
RAILWAYS.					
XI.	State Railways	5,000	—	—	5,000
INTEREST RECEIPTS.					
XVI.	Interest	64,000	—	—	64,000
CIVIL ADMINISTRATION.					
XVII.	Administration of Justice	1,73,000	—	—	1,73,000
XVIII.	Jails and Convict Settlements	1,27,000	—	—	1,27,000
XIX.	Police	2,69,000	—	—	2,69,000
XXI.	Education	2,40,000	—	—	2,40,000
XXII.	Medical	59,000	—	—	59,000
XXIII.	Public Health	58,000	—	—	58,000
XXIV.	Agriculture	11,000	—	—	11,000
XXV.	Industries	6,000	—	—	6,000
XXVI.	Miscellaneous Departments	1,000	—	—	1,000
	Total	9,44,000	—	—	9,44,000
CIVIL WORKS.					
XXX.	Civil Works	5,86,000	—	—	5,86,000
MISCELLANEOUS.					
XXXIII.	Receipts in aid of Superannuation	75,000	—	—	75,000
XXXIV.	Stationery and Printing	10,000	—	—	10,000
XXXV.	Miscellaneous	4,46,000	—	—	4,46,000
	Total	5,31,000	—	—	5,31,000
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	20,000	—	—	20,000
	Total Revenue	2,37,05,000	—	—	2,37,05,000

REVISED ESTIMATE of the EXPENDITURE of the Government of ASSAM in India and in England for 1924–25.

HEADS OF EXPENDITURE.

		India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	16,61,000	1,650	1,000	16,63,650
6.	Excise	1,82,800	1,000	200	1,84,000
7.	Stamps	87,000	—	—	87,000
8.	Forests	13,95,000	44,540	16,000	14,55,540
9.	Registration	1,33,000	—	—	1,33,000
	Total	34,58,800	47,190	17,200	35,23,190
	RAILWAY REVENUE ACCOUNT.				
10.	State Railways	48,000	—	—	48,000
11.	Subsidised Companies	25,000	—	—	25,000
12.	Miscellaneous Railway Expenditure	1,000	—	—	1,000
	Total	74,000	—	—	74,000
	RAILWAY CAPITAL ACCOUNT CHARGED TO REVENUE.				
13.	Construction of Railways	60,000	—	—	60,000
	IRRIGATION, &c., REVENUE ACCOUNT.				
15B.	Navigation, &c., Works	70,000	—	—	70,000
	DEBT SERVICES.				
19.	Interest on ordinary Debt	*—60,000*	—	—	*—60,000*
	CIVIL ADMINISTRATION.				
22.	General Administration	23,78,500	1,91,160	71,500	26,41,160
24.	Administration of Justice	8,56,000	46,200	18,000	9,20,200
25.	Jails and Convict Settlements	4,34,000	—	—	4,34,000
26.	Police	22,31,800	50,800	20,200	23,02,800
27.	Ports and Pilotage	63,000	—	—	63,000
30.	Scientific Departments	11,000	—	—	11,000
31.	Education	23,19,800	35,250	13,200	23,68,250
32.	Medical	9,09,500	42,420	15,500	9,67,420
33.	Public Health	5,52,600	33,400	12,400	5,98,400
34.	Agriculture	4,39,700	6,170	2,300	4,48,170
35.	Industries	97,300	2,000	700	1,00,000
37.	Miscellaneous Departments	18,000	—	—	18,000
	Total	1,03,11,200	4,07,400	1,53,800	1,08,72,400
	CIVIL WORKS.				
41.	Civil Works	39,19,500	42,700	17,500	39,79,700
	MISCELLANEOUS.				
43.	Famine Relief and Insurance	10,000	—	—	10,000
45.	Superannuation Allowances and Pensions	9,86,600	1,07,450	38,400	11,32,450
46.	Stationery and Printing	3,60,600	10	—	3,60,610
47.	Miscellaneous	7,28,000	1,050	400	7,29,450
	For rounding	—	200	—	200
	Total	20,85,200	1,08,710	38,800	22,32,710
51.	Contributions to the Central Government by Provincial Government	15,00,000	—	—	15,00,000
	Total Expenditure charged to Revenue	2,14,18,700	6,06,000	2,27,300	2,22,52,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A.	Capital outlay on Forests	1,31,000	—	—	1,31,000

REVISED ESTIMATE of the REVENUE of the Government of COORG in India and in England for 1924–25.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs,
V.	Land Revenue	3,71,000	—	—	3,71,000
VI.	Excise	3,47,000	—	—	3,47,000
VII.	Stamps	81,000	—	—	81,000
VIII.	Forests	7,05,000	—	—	7,05,000
IX.	Registration	7,000	—	—	7,000
	Total	15,11,000	—	—	15,11,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	4,000	—	—	4,000
XVIII.	Jails and Convict Settlements	1,000	—	—	1,000
XIX.	Police	1,000	—	—	1,000
XXI.	Education	15,000	—	—	15,000
XXII.	Medical	10,000	—	—	10,000
	Total	31,000	—	—	31,000
	CIVIL WORKS.				
XXX.	Civil Works	12,000	—	—	12,000
	MISCELLANEOUS.				
XXXV.	Miscellaneous	1,000	—	—	1,000
	Total Revenue	15,55,000	—	—	15,55,000

REVISED ESTIMATE of the EXPENDITURE of the Government of COORG in India and in England for 1924–25.

HEADS OF EXPENDITURE.

		India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	80,000	—	—	80,000
6.	Excise	6,000	—	—	6,000
7.	Stamps	2,000	—	—	2,000
8.	Forests	4,21,000	6,000	—(a)	4,27,000
9.	Registration	1,000	—	—	1,000
	Total	5,10,000	6,000	—	5,16,000
	IRRIGATION, &c., REVENUE ACCOUNT.				
15.	Other Revenue Expenditure financed from ordinary Revenue	6,000	—	—	6,000
	CIVIL ADMINISTRATION.				
22.	General Administration	1,32,400	23,600	—(a)	1,56,000
24.	Administration of Justice	49,000	—	—	49,000
25.	Jails and Convict Settlements	12,000	—	—	12,000
26.	Police	88,000	—	—	88,000
31.	Education	1,42,000	—	—	1,42,000
32.	Medical	76,000	—	—	76,000
33.	Public Health	3,000	—	—	3,000
34.	Agriculture	18,000	—	—	18,000
	Total	5,20,400	23,600	—	5,44,000
	CIVIL WORKS.				
41.	Civil Works	2,73,720	6,400	2,880	2,83,000
	MISCELLANEOUS.				
45.	Superannuation Allowances and Pensions	46,000	—	—	46,000
46.	Stationery and Printing	20,000	—	—	20,000
47.	Miscellaneous	23,000	—	—	23,000
	Total	89,000	—	—	89,000
52.	Contribution to the Central Government by Provincial Governments	12,000	—	—	12,000
	Total Expenditure charged to Revenue	14,11,120	36,000	2,880	14,50,000

(a) Provision was made subsequently by reappropriation after the estimates were presented to the Council.

EAST INDIA (ESTIMATE).

REVISED ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

Governor-General of India in Council, and of the Local Governments

For the Year 1925–26.

India Office,
20th May 1926.

A. HIRTZEL,
Under Secretary of State for India.

BOMBAY BRANCH
OF THE
Royal Asiatic Society.

LONDON:
PRINTED & PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE.
To be purchased directly from H.M. STATIONERY OFFICE at the following addresses:
Adastral House, Kingsway, London, W.C.2; 28, Abingdon Street, London, S.W.1;
York Street, Manchester; 1, St. Andrew's Crescent, Cardiff;
or 120, George Street, Edinburgh;
or through any Bookseller.
1926
Price 1s. 6d. net.

134358

No. I.—Revised Estimate of the Revenue of the Central Government in

Heads of Revenue.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs	18,05,29,000	—	2,000	3,63,32,000	18,50,17,000	—	5,57,000
II. Taxes on Income	6,91,35,000	1,45,000	8,26,000	1,43,13,000	3,63,00,000	—	89,93,000
III. Salt	3,06,98,000	—	—	1,45,00,000	1,54,00,000	—	—
IV. Opium	3,08,66,000	—	68,000	6,00,000	6,57,000	—	93,53,000
V. Land Revenue	7,61,000	9,13,000	22,43,000	—	—	—	—
VI. Excise	31,74,000	6,05,000	9,69,000	—	—	—	—
VII. Stamps:—							
A.—Non-judicial	4,41,000	47,000	3,54,000	—	—	—	—
B.—Judicial	9,23,000	1,41,000	8,39,000	—	2,000	—	—
VIII. Forest	12,31,000	21,000	7,00,000	—	—	—	—
IX. Registration	75,000	6,000	84,000	—	—	—	—
X. Tributes from Indian States.	52,46,000	—	—	9,97,000	13,50,000	75,000	2,19,000
Total	32,30,79,000	18,78,000	60,85,000	6,67,42,000	23,87,26,000	75,000	1,91,22,000
Railways.							
XI. State Railways—							
Gross Receipts	1,01,04,06,000	—	—	—	—	—	—
Deduct—Working Expenses	*-65,75,77,000*	—	—	—	—	—	—
Surplus profits paid to Companies.	*-1,75,90,000*	—	—	—	—	—	—
Net Receipts	33,52,39,000	—	—	—	—	—	—
XII. Subsidised Companies	4,52,000	—	—	—	—	—	—
Total	33,56,91,000	—	—	—	—	—	—
Irrigation, &c.							
XIII. Works for which Capital Accounts are kept.	—	38,000	10,56,000	—	—	—	*-1,000*
XIV. Works for which no Capital Accounts are kept.	4,000	3,000	—	—	—	—	—
Total	4,000	41,000	10,56,000	—	—	—	*-1,000*
Posts and Telegraphs.							
XV. Gross Receipts	10,47,22,000	—	—	—	—	—	—
Deduct—Working Expenses	*-9,81,81,000*	—	—	—	—	—	—
Net Receipts	65,41,000	—	—	—	—	—	—
Interest Receipts.							
XVI. Interest	39,10,000	25,000	74,000	7,40,000	19,30,000	10,24,000	—
Civil Administration.							
XVII. Administration of Justice.	71,000	37,000	2,22,000	—	3,000	—	—
XVIII. Jails and Convict Settlements.	5,39,000	3,000	1,11,000	—	—	—	—
XIX. Police	47,000	7,000	16,000	—	1,000	—	—
XX. Ports and Pilotage	15,15,000	—	—	—	2,38,000	—	—
XXI. Education	59,000	41,000	36,000	—	—	—	—
XXII. Medical	1,54,000	6,000	1,000	—	2,000	—	—
XXIII. Public Health	1,44,000	—	1,000	—	—	—	—
XXIV. Agriculture	18,77,000	13,000	32,000	—	—	—	—
XXVI. Miscellaneous Departments.	20,18,000	—	1,000	3,25,000	32,000	—	15,000
Total	64,24,000	1,07,000	4,20,000	3,25,000	2,76,000	—	15,000
Carried forward	67,56,49,000	20,51,000	76,35,000	6,78,07,000	24,09,32,000	10,99,000	1,91,36,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1925–26.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.*	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,60,000	6,39,46,000	9,000	5,81,000	10,24,000	—	46,84,57,000	—	—	46,84,57,000
66,22,000	1,74,23,000	35,52,000	40,50,000	16,19,000	22,000	16,30,00,000	*—4,00,000*	*—1,31,000*	16,24,69,000
—	34,00,000	1,000	—	1,000	—	6,40,00,000	—	—	6,40,00,000
2,22,000	5,67,000	7,47,000	3,17,000	5,02,000	1,000	4,39,00,000	—	—	4,39,00,000
—	—	—	—	—	—	39,17,000	—	—	39,17,000
—	—	—	—	—	—	47,48,000	—	—	47,48,000
—	—	—	—	—	—	8,42,000	—	—	8,42,000
—	—	—	—	—	—	19,05,000	—	—	19,05,000
—	—	—	—	—	—	19,52,000	—	—	19,52,000
—	—	—	—	—	—	1,65,000	—	—	1,65,000
1,45,000	5,000	96,000	2,38,000	5,000	—	83,76,000	—	—	83,76,000
74,49,000	8,53,41,000	44,05,000	51,86,000	31,51,000	23,000	76,12,62,000	*—4,00,000*	*—1,31,000*	76,07,31,000
—	—	—	—	—	—	1,01,04,06,000	4,83,000	1,58,000	1,01,10,47,000
—	—	—	—	—	—	*—65,75,77,000*	*—12,50,000*	*—4,08,000*	*—65,92,35,000*
—	—	—	—	—	—	*—1,75,90,000*	—	—	*—1,75,90,000*
—	—	—	—	—	—	33,52,39,000	*—7,67,000*	*—2,50,000*	33,42,22,000
—	—	—	—	—	—	4,52,000	22,75,000	7,42,000	34,69,000
—	—	—	—	—	—	33,56,91,000	15,08,000	4,92,000	33,76,91,000
—	—	—	—	—	—	10,93,000	—	—	10,93,000
—	—	—	—	—	—	7,000	—	—	7,000
—	—	—	—	—	—	11,00,000	—	—	11,00,000
—	—	—	—	—	—	10,47,22,000	10,40,000	3,40,000	10,61,02,000
—	—	—	—	—	—	*—9,81,81,000*	*—8,16,000*	*—2,67,000*	*—9,92,64,000*
—	—	—	—	—	—	65,41,000	2,24,000	73,000	68,38,000
9,45,000	10,000	68,000	—	—	7,000	87,33,000	2,38,13,000	77,73,000	4,03,19,000
—	—	—	—	—	—	3,33,000	—	—	3,33,000
—	—	—	—	—	—	6,53,000	—	—	6,53,000
—	—	—	—	—	—	71,000	—	—	71,000
—	7,12,000	—	—	—	—	24,65,000	—	—	24,65,000
—	—	—	—	—	—	1,36,000	—	—	1,36,000
—	—	—	—	—	—	1,63,000	—	—	1,63,000
—	—	—	—	—	—	1,45,000	—	—	1,45,000
—	—	—	—	—	—	19,22,000	—	—	19,22,000
13,000	7,000	4,000	3,000	4,000	—	24,22,000	—	—	24,22,000
13,000	7,19,000	4,000	3,000	4,000	—	83,10,000	—	—	83,10,000
84,07,000	8,60,70,000	44,77,000	51,89,000	31,55,000	30,000	1,12,16,37,000	2,51,45,000	82,07,000	1,15,49,89,000

* In this return the revenue and expenditure in England are brought to account at the rate of Rs. 10 = 1*l.*; the adjustment for exchange being made in the next column.

Ps 9438 Wt. P 311—548/179 250 6.26 [IOP] A 2

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in each of the

HEADS OF REVENUE.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward - -	67,56,49,000	20,51,000	76,35,000	6,78,07,000	24,09,32,000	10,99,000	1,91,36,000
Currency and Mint.							
XXVII. Currency - -	3,03,94,000	2,000	9,000	14,000	75,000	25,000	17,000
XXVIII. Mint - -	2,60,000	—	—	—	29,70,000	—	—
TOTAL - -	3,06,54,000	2,000	9,000	14,000	30,45,000	25,000	17,000
Civil Works.							
XXX. Civil Works -	7,34,000	36,000	40,000	18,000	52,000	1,19,000	28,000
Miscellaneous.							
XXXIII. Receipts in aid of Superannuation.	4,19,000	13,000	1,15,000	1,75,000	1,74,000	2,22,000	2,62,000
XXXIV. Stationery and Printing	7,43,000	—	27,000	3,000	12,000	—	25,000
XXXV. Miscellaneous -	*—4,14,000*	28,000	3,40,000	37,000	1,74,000	8,000	45,000
TOTAL - -	7,48,000	41,000	4,82,000	2,15,000	3,60,000	2,30,000	3,32,000
Military Receipts.							
XXXVI. Army—							
Effective - -	2,33,67,000	—	—	—	—	—	—
Non-effective -	11,46,000	—	—	—	—	—	—
	2,45,13,000	—	—	—	—	—	—
XXXVII. Marine - -	12,82,000	—	—	—	—	—	—
XXXVIII. Military Engineering Services.	84,61,000	—	—	—	—	—	—
TOTAL - -	3,42,56,000	—	—	—	—	—	—
Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments.							
XXXIX. Contributions to the Central Government by Provincial Governments.	—	—	—	2,21,98,000	34,00,000	—	1,83,83,000
XXXIXA. Miscellaneous adjustments between the Central and Provincial Governments.	—	—	—	26,000	27,000	43,000	58,000
TOTAL - -	—	—	—	2,22,24,000	34,27,000	43,000	1,84,41,000
Extraordinary Items.							
XL. Extraordinary Receipts	—	—	—	—	28,000	—	—
TOTAL REVENUE -	74,20,41,000	21,30,000	81,66,000	9,02,78,000	24,78,44,000	15,16,000	3,79,54,000
Railway Capital.							
XLI. Capital contributed by Railway Companies and Indian States towards outlay on State Railways.	—	—	—	—	—	—	—

PROVINCES of BRITISH INDIA and in ENGLAND for the year 1925-26—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 84,07,000	Rs. 8,60,70,000	Rs. 44,77,000	Rs. 51,89,000	Rs. 31,55,000	Rs. 30,000	Rs. 1,12,16,37,000	Rs. 2,51,45,000	Rs. 82,07,000	Rs. 1,15,49,89,000
8,000	34,000	4,000	4,000	2,000	—	3,05,88,000	93,00,000	30,36,000	4,29,24,000
—	—	—	—	—	—	32,30,000	1,000	—	32,31,000
8,000	34,000	4,000	4,000	2,000	—	3,38,18,000	93,01,000	30,36,000	4,61,55,000
3,000	8,000	32,000	70,000	21,000	1,000	11,62,000	—	—	11,62,000
1,60,000	99,000	92,000	2,09,000	38,000	1,000	19,79,000	3,54,000	1,16,000	24,49,000
1,24,000	3,000	—	—	—	—	9,37,000	6,000	2,000	9,45,000
16,000	1,08,000	11,000	3,000	7,000	—	3,63,000	3,77,000	1,23,000	8,63,000
3,00,000	2,10,000	1,03,000	2,12,000	45,000	1,000	32,79,000	7,37,000	2,41,000	42,57,000
—	—	—	—	—	—	2,33,67,000	26,27,000	8,57,000	2,68,51,000
—	—	—	—	—	—	11,46,000	6,40,000	2,09,000	19,95,000
—	—	—	—	—	—	2,45,13,000	32,67,000	10,66,000	2,88,46,000
—	—	—	—	—	—	12,82,000	—	—	12,82,000
—	—	—	—	—	—	84,61,000	—	—	84,61,000
—	—	—	—	—	—	3,42,56,000	32,67,000	10,66,000	3,85,89,000
1,13,84,000	44,35,000	—	13,00,000	9,00,000	12,000	6,20,12,000	—	—	6,20,12,000
54,000	1,39,000	21,000	40,000	6,000	—	4,14,000	—	—	4,14,000
1,14,38,000	45,74,000	21,000	13,40,000	9,06,000	12,000	6,24,26,000	—	—	6,24,26,000
—	—	—	—	—	—	28,000	44,62,000	14,57,000	59,47,000
2,01,56,000	9,08,96,000	46,37,000	68,15,000	41,29,000	44,000	1,25,66,06,000	4,29,12,000	1,40,07,000	1,31,35,25,000
—	—	—	—	—	—	—	73,50,000	23,99,000	97,49,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
Direct Demands on the Revenues.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Customs	25,30,000	—	10,000	16,19,000	27,47,000	—	—
2. Taxes on Income	10,43,000	12,000	60,000	7,87,000	14,17,000	—	6,19,000
3. Salt	66,90,000	—	—	23,76,000	34,67,000	—	—
4. Opium	32,000	—	—	—	46,000	—	2,12,90,000
5. Land Revenue	2,08,000	2,94,000	7,65,000	—	—	—	—
6. Excise	5,31,000	29,000	5,59,000	—	—	—	—
7. Stamps:—							
A.—Non-judicial	*—7,39,000*	4,000	25,000	—	—	—	—
B.—Judicial	1,85,000	1,000	16,000	—	5,03,000	—	—
8. Forest	22,17,000	32,000	5,65,000	—	—	—	—
9. Registration	14,000	3,000	14,000	—	—	—	—
TOTAL	1,27,11,000	3,75,000	20,14,000	47,82,000	81,80,000	—	2,19,09,000
Salt and Other Capital Outlay charged to Revenue.							
3A. Capital outlay on Salt Works	10,44,000	—	—	—	—	—	—
Railway Revenue Account.							
10. State Railways:—							
Interest on Debt	13,32,44,000	—	—	—	—	—	—
Interest on Capital contributed by Companies.	2,90,000	—	—	—	—	—	—
11. Subsidised Companies	7,30,000	—	—	—	—	—	—
12. Miscellaneous Railway Expenditure.	*— 57,000*	—	—	—	—	—	—
Appropriation to Reserve Fund.	3,45,21,000	—	—	—	—	—	—
TOTAL	16,87,28,000	—	—	—	—	—	—
Irrigation, &c., Revenue Account.							
14. Works for which Capital Accounts are kept—Interest on Debt.	—	1,15,000	9,74,000	—	—	—	1,16,000
15A. Irrigation Works	75,000	36,000	2,09,000	—	—	—	9,000
15B. Navigation, &c. Works	—	—	2,90,000	—	—	—	—
TOTAL	75,000	1,51,000	14,73,000	—	—	—	1,25,000
Irrigation, &c., Capital Account (charged to Revenue).							
16. Construction of Irrigation, &c., Works—Financed from Ordinary Revenues.	—	16,000	1,28,000	—	—	—	—
Posts and Telegraphs Revenue Account.							
17. Posts and Telegraphs:—							
Interest on Debt	53,26,000	—	—	—	—	—	—
Carried forward	18,78,84,000	5,42,000	36,15,000	47,82,000	81,80,000	—	2,20,34,000

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1925–26.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37,000	11,50,000	11,000	2,000	—	—	81,06,000	1,31,000	43,000	82,80,000
5,25,000	7,02,000	2,87,000	3,71,000	1,57,000	1,000	59,81,000	91,000	30,000	61,02,000
—	4,99,000	77,000	—	1,000	—	1,31,10,000	30,000	10,000	1,31,50,000
—	—	—	—	—	—	2,13,68,000	92,000	30,000	2,14,90,000
—	—	—	—	—	—	12,67,000	4,000	1,000	12,72,000
—	—	—	—	—	—	11,19,000	4,000	1,000	11,24,000
—	—	—	—	—	—	—*7,10,000*	6,26,000	2,04,000	1,20,000
—	—	—	—	—	—	7,05,000	—	—	7,05,000
—	—	—	—	—	—	28,14,000	2,24,000	73,000	31,11,000
—	—	—	—	—	—	31,000	—	—	31,000
5,62,000	23,51,000	3,75,000	3,73,000	1,58,000	1,000	5,37,91,000	12,02,000	3,92,000	5,53,85,000
—	—	—	—	—	—	10,44,000	—	—	10,44,000
—	—	—	—	—	—	13,32,44,000	7,26,97,000	2,37,30,000	22,96,71,000
—	—	—	—	—	—	2,90,000	1,23,77,000	40,40,000	1,67,07,000
—	—	—	—	—	—	7,30,000	—	—	7,30,000
—	—	—	—	—	—	—*57,000*	22,02,000	7,19,000	28,64,000
—	—	—	—	—	—	3,45,21,000	—	—	3,45,21,000
—	—	—	—	—	—	16,87,28,000	8,72,76,000	2,84,89,000	28,44,93,000
—	—	—	—	—	—	12,05,000	—	—	12,05,000
—	—	—	—	—	—	3,29,000	53,000	17,000	3,99,000
—	—	—	—	—	—	2,90,000	—	—	2,90,000
—	—	—	—	—	—	18,24,000	53,000	17,000	18,94,000
—	—	—	—	—	—	1,44,000	—	—	1,44,000
—	—	—	—	—	—	53,26,000	—	—	53,26,000
5,62,000	23,51,000	3,75,000	3,73,000	1,58,000	1,000	23,08,57,000	8,85,31,000	2,88,98,000	34,82,86,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	18,78,84,000	5,42,000	36,15,000	47,82,000	81,80,000	—	2,20,34,000
Posts and Telegraphs Capital Account (charged to Revenue).							
18. Capital outlay on Posts and Telegraphs :—							
Indian Postal and Telegraph Department.	*-1,48,66,000*	—	—	—	—	—	—
Indo-European Telegraph Department.	*-11,50,000*	—	—	—	—	—	—
TOTAL - - -	*-1,60,16,000*	—	—	—	—	—	—
Debt Services.							
19. Interest on ordinary Debt -	10,42,06,000	3,22,000	1,53,000	1,04,31,000	7,16,00,000	14,80,000	70,00,000
Deduct—Amount chargeable to—							
Railways - -	*-13,32,44,000*	—	—	—	—	—	—
Irrigation - -	—	*1,15,000*	*9,74,000*	—	—	—	*1,16,000*
Posts and Telegraphs -	*-53,26,000*	—	—	—	—	—	—
Other Commercial Departments.	*-6,50,000*	—	—	—	—	—	—
Provincial Loans Fund -	*-5,11,76,000*	—	—	—	—	—	—
Remainder chargeable to Ordinary Debt.	*-8,61,90,000*	2,07,000	*-8,21,000*	1,04,31,000	7,16,00,000	14,80,000	68,84,000
20. Interest on other obligations	3,39,95,000	14,000	—	7,85,000	19,72,000	16,71,000	18,10,000
21. Reduction or avoidance of debt	4,97,36,000	—	—	—	—	—	—
TOTAL - -	*-24,59,000*	2,21,000	*-8,21,000*	1,12,16,000	7,35,72,000	31,51,000	86,94,000
Civil Administration.							
22. General Administration :—							
A.—Heads of Provinces (including Governor-General and Executive Councils).	20,23,000	—	1,56,000	—	—	—	—
B.—Legislative Bodies -	6,70,000	—	—	—	—	—	—
C.—Secretariat and Head quarters Establishment.	64,87,000	—	3,65,000	38,000	2,16,000	39,000	—
D.—Commissioners - -	—	—	—	—	—	—	—
E.—District Administration -	4,30,000	1,75,000	11,54,000	—	—	—	—
F.—Home Administration, &c.	—	—	—	—	—	—	—
23. Audit - - -	28,75,000	—	—	6,35,000	9,33,000	7,00,000	7,15,000
24. Administration of Justice -	4,58,000	54,000	6,17,000	—	—	46,000	—
25. Jails and Convict Settlements	27,75,000	75,000	6,64,000	—	—	—	—
26. Police - - -	20,95,000	11,50,000	51,50,000	—	7,05,000	1,06,000	30,000
27. Ports and Pilotage - -	19,97,000	—	—	—	2,64,000	—	—
28. Ecclesiastical - -	4,73,000	31,000	79,000	3,31,000	3,90,000	—	3,30,000
29. Political - - -	65,59,000	40,17,000	94,25,000	2,18,000	15,00,000	—	2,03,000
30. Scientific Department -	73,30,000	10,000	6,000	—	—	—	—
31. Education - - -	14,06,000	2,44,000	12,27,000	—	22,000	—	2,00,000
32. Medical - - -	18,33,000	3,25,000	4,75,000	—	4,000	—	—
33. Public Health - - -	10,75,000	13,000	90,000	23,000	44,000	—	—
34. Agriculture - - -	23,63,000	87,000	1,43,000	—	—	—	—
35. Industries - - -	86,03,000	—	—	—	—	—	—
36. Aviation - - -	29,000	—	—	—	—	—	—
37. Miscellaneous Departments -	22,02,000	6,000	5,000	52,000	36,000	—	19,000
TOTAL - -	5,16,83,000	61,87,000	1,95,56,000	12,97,000	41,14,000	8,91,000	14,97,000
Currency and Mint.							
38. Currency - - -	10,75,000	1,000	4,000	3,49,000	6,31,000	—	3,04,000
39. Mint - - - -	6,87,000	—	—	—	9,01,000	—	—
TOTAL - -	17,62,000	1,000	4,000	3,49,000	15,32,000	—	3,04,000
Civil Works.							
41. Civil Works - - -	47,37,000	13,04,000	55,53,000	1,84,000	6,69,000	13,12,000	6,47,000
Carried forward - -	22,75,91,000	82,55,000	2,79,07,000	1,78,28,000	8,80,67,000	53,54,000	3,31,76,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1925-26—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,62,000	23,51,000	3,75,000	3,73,000	1,58,000	1,000	23,08,57,000	8,85,31,000	2,88,98,000	34,82,86,000
—	—	—	—	—	—	*—1,48,66,000*	—	—	*—1,48,66,000*
—	—	—	—	—	—	*—11,50,000*	1,79,000	58,000	*—9,13,000*
—	—	—	—	—	—	*—1,60,16,000*	1,79,000	58,000	*—1,57,79,000*
48,02,000	38,45,000	9,07,000	18,20,000	1,09,000	5,000	20,66,80,000	13,07,04,000	4,26,65,000	38,00,49,000
—	—	—	—	—	—	*—13,32,44,000*	*—7,26,97,000*	*—2,37,30,000*	*—22,96,71,000*
—	—	—	—	—	—	*—12,05,000*	—	—	*—12,05,000*
—	—	—	—	—	—	*—53,26,000*	—	—	*—53,26,000*
—	—	—	—	—	—	*—6,50,000*	—	—	*—6,50,000*
—	—	—	—	—	—	*—5,11,76,000*	—	—	*—5,11,76,000*
48,02,000	38,45,000	9,07,000	18,20,000	1,09,000	5,000	1,50,79,000	5,80,07,000	1,89,35,000	9,20,21,000
9,30,000	5,07,000	7,22,000	9,06,000	2,19,000	13,000	4,35,44,000	97,000	32,000	4,36,73,000
—	—	—	—	—	—	4,97,36,000	—	—	4,97,36,000
57,32,000	43,52,000	16,29,000	27,26,000	3,28,000	18,000	10,83,59,000	5,81,04,000	1,89,67,000	18,54,30,000
—	—	—	—	—	—	21,79,000	—	—	21,79,000
—	—	—	—	—	—	6,70,000	—	—	6,70,000
—	—	—	—	—	—	71,45,000	—	—	71,45,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	17,59,000	—	—	17,59,000
—	—	—	—	—	—	—	28,06,000	9,16,000	37,22,000
4,97,000	7,60,000	3,71,000	2,79,000	2,50,000	—	80,15,000	2,87,000	94,000	83,96,000
—	—	—	—	—	—	11,75,000	97,000	32,000	13,04,000
—	—	—	—	—	—	35,14,000	49,000	16,000	35,79,000
15,000	—	—	—	—	—	92,51,000	2,38,000	78,000	95,67,000
—	5,89,000	9,000	—	—	—	28,59,000	3,39,000	1,11,000	33,09,000
2,79,000	1,56,000	52,000	1,23,000	24,000	—	22,68,000	7,25,000	2,37,000	32,30,000
13,24,000	63,81,000	87,000	24,000	19,28,000	—	3,16,66,000	9,67,000	3,15,000	3,29,48,000
—	—	—	—	—	—	73,46,000	6,76,000	2,20,000	82,42,000
15,000	—	5,000	—	—	—	31,19,000	68,000	22,000	32,09,000
14,000	—	—	—	—	—	26,51,000	1,91,000	62,000	29,04,000
—	—	—	—	—	—	12,45,000	57,000	19,000	13,21,000
—	—	—	—	—	—	25,93,000	1,16,000	38,000	27,47,000
—	—	—	—	—	—	86,03,000	28,000	9,000	86,40,000
—	—	—	—	—	—	29,000	3,000	1,000	33,000
8,000	14,000	—	3,000	23,000	—	23,68,000	1,92,000	63,000	26,23,000
21,52,000	79,00,000	5,24,000	4,29,000	22,25,000	—	9,84,55,000	68,39,000	22,33,000	10,75,27,000
1,83,000	2,59,000	65,000	35,000	35,000	1,000	29,42,000	19,47,000	6,36,000	55,25,000
—	—	—	—	—	—	15,88,000	61,000	20,000	16,69,000
1,83,000	2,59,000	65,000	35,000	35,000	1,000	45,30,000	20,08,000	6,56,000	71,94,000
6,56,000	1,43,000	8,11,000	7,47,000	2,67,000	1,000	1,70,31,000	1,60,000	52,000	1,72,43,000
92,85,000	1,50,05,000	34,04,000	43,10,000	30,13,000	21,000	44,32,16,000	15,58,21,000	5,08,64,000	64,99,01,000

No. 2.—Revised Estimate of the Expenditure of the Central Government in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	22,75,91,000	82,55,000	2,79,07,000	1,78,28,000	8,80,67,000	53,54,000	3,31,76,000
Miscellaneous.							
43. Famine Relief - -	10,000	34,000	—	—	—	—	—
44. Territorial and Political Pensions.	1,44,000	36,000	54,000	2,69,000	4,39,000	5,92,000	7,00,000
45. Superannuation Allowances and Pensions.	*—34,07,000*	1,17,000	5,04,000	25,32,000	8,06,000	16,86,000	5,40,000
46. Stationery and Printing -	22,97,000	1,000	1,13,000	28,000	1,93,000	99,000	50,000
47. Miscellaneous - -	19,92,000	2,64,000	75,000	22,000	8,11,000	13,000	78,000
Total - -	10,36,000	4,52,000	7,46,000	28,51,000	22,49,000	23,90,000	13,68,000
Military Services.							
48. Army—Effective - -	38,53,33,000	—	—	—	—	—	—
Non-effective -	3,74,05,000	—	—	—	—	—	—
	42,27,38,000	—	—	—	—	—	—
49. Marine - - -	46,05,000	—	—	—	—	—	—
50. Military Engineer Services.	4,16,10,000	—	—	—	—	—	—
Total - -	46,89,53,000	—	—	—	—	—	—
Provincial Contributions and Miscellaneous Adjustments between Central Government and Provincial Governments.							
51A. Miscellaneous adjustments between Central and Provincial Governments.	—	—	—	64,000	8,62,000	41,000	1,05,000
Extraordinary Items.							
52. Extraordinary Payments -	25,77,000	—	—	—	—	—	—
Total Expenditure charged to Revenue.	70,01,57,000	87,07,000	2,86,53,000	2,07,43,000	9,11,78,000	77,85,000	3,46,49,000
Capital Expenditure not charged to Revenue.							
53. Construction of State Railways	9,34,63,000	—	—	—	—	—	—
53A. Discharge of Debentures -	—	—	—	—	—	—	—
54. Redemption of Liabilities involved in the purchase of Railways.	—	—	—	—	—	—	—
55. Construction of Irrigation Works.	—	—	*—1,15,000*	—	—	—	—
56. Capital outlay on Posts and Telegraphs:—							
Indian Posts and Telegraphs Department.	2,07,55,000	—	—	—	—	—	—
Indo-European Telegraph Department.	6,58,000	—	—	—	—	—	—
56E. Capital outlay on Vizagapatam Harbour.	55,59,000	—	—	—	—	—	—
57. Initial Expenditure on New Capital at Delhi.	1,31,05,000	—	—	—	—	—	—
60A. Capital outlay on Security Printing.	—	—	—	—	12,03,000	—	—
Total Capital Expenditure not charged to Revenue.	13,35,40,000	—	*—1,15,000*	—	12,03,000	—	—

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1925–26—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
92,85,000	1,50,05,000	34,04,000	43,10,000	30,13,000	21,000	44,32,16,000	15,58,21,000	5,08,64,000	64,99,01,000
—	—	—	—	—	—	44,000	—	—	44,000
65,000	1,82,000	41,000	3,78,000	7,000	1,000	29,08,000	1,06,000	35,000	30,49,000
4,63,000	1,16,000	1,53,000	2,51,000	54,000	—	38,15,000	1,94,72,000	63,56,000	2,96,43,000
22,000	50,000	13,000	11,000	6,000	—	28,83,000	11,59,000	3,78,000	44,20,000
30,000	3,000	1,000	25,01,000	14,000	8,000	58,12,000	16,74,000	5,46,000	80,32,000
5,80,000	3,51,000	2,08,000	31,41,000	81,000	9,000	1,54,62,000	2,24,11,000	73,15,000	4,51,88,000
—	—	—	—	—	—	38,53,33,000	6,60,24,000	2,15,51,000	47,29,08,000
—	—	—	—	—	—	3,74,05,000	3,15,69,000	1,03,05,000	7,92,79,000
—	—	—	—	—	—	42,27,38,000	9,75,93,000	3,18,56,000	55,21,87,000
—	—	—	—	—	—	46,05,000	19,12,000	6,24,000	71,41,000
—	—	—	—	—	—	4,16,10,000	3,40,000	1,11,000	4,20,61,000
—	—	—	—	—	—	46,89,53,000	9,98,45,000	3,25,91,000	60,13,89,000
1,00,000	—	31,000	2,22,000	7,000	—	14,32,000	—	—	14,32,000
—	—	—	—	—	—	25,77,000	—	—	25,77,000
99,65,000	1,53,56,000	36,43,000	76,73,000	31,01,000	30,000	93,16,40,000	27,80,77,000	9,07,70,000	1,30,04,87,000
—	—	—	—	—	—	9,34,63,000	7,65,50,000	2,49,87,000	19,50,00,000
—	—	—	—	—	—	—	80,35,000	26,23,000	1,06,58,000
—	—	—	—	—	—	—	2,57,50,000	84,05,000	3,41,55,000
—	—	—	—	—	—	*—1,15,000*	—	—	*—1,15,000*
—	—	—	—	—	—	2,07,55,000	10,11,000	3,29,000	2,20,95,000
—	—	—	—	—	—	6,58,000	1,05,000	34,000	7,97,000
—	—	—	—	—	—	55,59,000	8,00,000	2,61,000	66,20,000
—	—	—	—	—	—	1,31,05,000	2,98,000	97,000	1,35,00,000
—	—	—	—	—	—	12,03,000	3,63,000	1,18,000	16,84,000
—	—	—	—	—	—	13,46,28,000	11,29,12,000	3,68,54,000	28,43,94,000

REVISED ESTIMATE of the REVENUE of the Government of MADRAS in India and in England for 1925–26.

	HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	3,00,000	—	—	3,00,000
V.	Land Revenue	7,50,02,200	—	—	7,50,02,200
VI.	Excise	4,87,13,100	—	—	4,87,13,100
VII.	Stamps	2,43,81,300	—	—	2,43,81,300
VIII.	Forest	51,67,900	—	—	51,67,900
IX.	Registration	38,87,100	—	—	38,87,100
	Total	15,74,51,600	—	—	15,74,51,600
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	*—33,91,400*	—	—	*—33,91,400*
XIV.	Works for which no Capital Accounts are kept	1,17,500	—	—	1,17,500
	Total	*—32,73,900*	—	—	*—32,73,900*
	INTEREST RECEIPTS.				
XVI.	Interest	16,53,700	—	—	16,53,700
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	12,20,500	—	—	12,20,500
XVIII.	Jails and Convict Settlements	8,02,300	—	—	8,02,300
XIX.	Police	9,86,300	—	—	9,86,300
XXI.	Education	6,21,300	—	—	6,21,300
XXII.	Medical	4,05,200	—	—	4,05,200
XXIII.	Public Health	92,600	—	—	92,600
XXIV.	Agriculture	2,68,700	—	—	2,68,700
XXV.	Industries	9,72,300	—	—	9,72,300
XXVI.	Miscellaneous Departments	4,24,200	—	—	4,24,200
	Total	57,93,400	—	—	57,93,400
	CIVIL WORKS.				
XXX.	Civil Works	8,83,200	—	—	8,83,200
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	6,10,400	—	—	6,10,400
XXXIV.	Stationery and Printing	2,38,300	—	—	2,38,300
XXXV.	Miscellaneous	8,37,800	—	—	8,37,800
	Total	16,86,500	—	—	16,86,500
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	1,000	—	—	1,000
XL.	Extraordinary Receipts	17,90,600	—	—	17,90,600
	Total Revenue	16,59,86,100	—	—	16,59,86,100

REVISED ESTIMATE of the EXPENDITURE of the Government of MADRAS in India and in England for 1925–26.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	42,58,800	52,300	17,100	43,28,200
6. Excise	43,75,900	25,700	8,400	44,10,000
7. Stamps	7,28,300	49,000	15,900	7,93,200
8. Forest	42,22,900	1,35,100	44,400	44,02,400
9. Registration	25,01,800	—	—	25,01,800
Total	1,60,87,700	2,62,100	85,800	1,64,35,600
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE :				
8A. Forest Capital outlay charged to Revenue	6,09,800	—	—	6,09,800
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenue	56,98,000	600	200	56,98,800
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works	76,100	—	—	76,100
DEBT SERVICES.				
19. Interest on ordinary Debt	50,55,000	—	—	50,55,000
21. Reduction or avoidance of Debt	30,27,000	—	—	30,27,000
Total	80,82,000	—	—	80,82,000
CIVIL ADMINISTRATION.				
22. General Administration	2,22,10,600	5,54,800	1,81,700	2,29,47,100
24. Administration of Justice	94,35,900	2,20,000	72,000	97,27,900
25. Jails and Convict Settlements	30,59,000	20,400	6,700	30,86,100
26. Police	1,84,61,700	3,77,900	1,16,300	1,89,55,900
27. Ports and Pilotage	38,600	—	—	38,600
30. Scientific Departments	3,04,900	12,400	4,000	3,21,300
31. Education	1,87,80,700	1,59,800	52,300	1,89,92,800
32. Medical	56,88,700	2,91,500	95,400	60,75,600
33. Public Health	32,46,400	69,000	22,700	33,38,100
34. Agriculture	29,15,800	93,100	30,500	30,39,400
35. Industries	16,27,400	1,90,300	60,700	18,78,400
37. Miscellaneous Departments	15,35,800	39,000	12,800	15,87,600
Total	8,73,05,500	20,28,200	6,55,100	8,99,88,800
CIVIL WORKS.				
41. Civil Works	93,89,300	3,20,000	1,05,600	98,14,900
MISCELLANEOUS.				
43. Famine Relief and Insurance	6,61,000	—	—	6,61,000
45. Superannuation Allowances and Pensions	51,69,200	4,88,000	1,59,800	58,17,000
46. Stationery and Printing	14,45,900	2,56,000	75,700	17,77,600
47. Miscellaneous	11,18,600	23,600	7,700	11,49,900
Total	83,94,700	7,67,600	2,43,200	94,05,500
51. Contributions to the Central Government by Provincial Governments	2,21,98,000	—	—	2,21,98,000
51A. Miscellaneous adjustments between the Central and Provincial Governments	39,600	—	—	39,600
Total	2,22,37,600	—	—	2,22,37,600
Total Expenditure charged to Revenue	15,78,80,700	33,78,500	10,89,900	16,23,49,100
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital outlay on Forests	1,60,000	—	—	1,60,000
55. Construction of Irrigation, &c., Works	33,39,300	11,000	3,600	33,53,900
56C. Capital outlay on Industrial Development	2,15,500	—	—	2,15,500
60. Civil Works	12,24,400	—	—	12,24,400
Total Capital Expenditure not charged to Revenue	49,39,200	11,000	3,600	49,53,800

Revised Estimate of the Revenue of the Government of Bombay in India and in England for 1925–26.

HEADS OF REVENUE.

	Principal Heads of Revenue.	India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	5,23,66,000	—	—	5,23,66,000
VI.	Excise	4,45,96,000	—	—	4,45,96,000
VII.	Stamps	1,73,00,000	—	—	1,73,00,000
VIII.	Forest	76,50,000	—	—	76,50,000
IX.	Registration	12,60,000	—	—	12,60,000
IXa.	Scheduled Taxes	15,50,000	—	—	15,50,000
	Total	12,47,22,000	—	—	12,47,22,000
	Irrigation, &c. Works.				
XIII.	Works for which Capital Accounts are kept	54,18,000	—	—	54,18,000
XIV.	Works for which no Capital Accounts are kept	75,000	—	—	75,000
	Total	54,93,000	—	—	54,93,000
	Interest Receipts.				
XVI.	Interest	1,69,60,000	—	—	1,69,60,000
	Civil Administration.				
XVII.	Administration of Justice	15,52,000	—	—	15,52,000
XVIII.	Jails and Convict Settlements	5,18,000	—	—	5,18,000
XIX.	Police	6,10,000	—	—	6,10,000
XXI.	Education	10,24,000	—	—	10,24,000
XXII.	Medical	6,50,000	—	—	6,50,000
XXIII.	Public Health	4,25,000	—	—	4,25,000
XXIV.	Agriculture	3,26,000	—	—	3,26,000
XXV.	Industries	3,000	—	—	3,000
XXVI.	Miscellaneous Departments	2,00,000	—	—	2,00,000
	Total	53,08,000	—	—	53,08,000
	Civil Works.				
XXX.	Civil Works	14,90,000	—	—	14,90,000
	Miscellaneous.				
XXXIII.	Receipts in aid of Superannuation	17,55,000	—	—	17,55,000
XXXIV.	Stationery and Printing	2,50,000	—	—	2,50,000
XXXV.	Miscellaneous	4,61,000	—	—	4,61,000
	Total	24,66,000	—	—	24,66,000
XXXIXa.	Miscellaneous adjustments between Central and Provincial Governments	18,77,000	—	—	18,77,000
	Total Revenue	15,83,16,000	—	—	15,83,16,000
	Capital Receipts.				
XLII.	Bombay Development Scheme	36,55,000	—	—	36,55,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BOMBAY in India and in England for 1925-26.

HEADS OF EXPENDITURE.

	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	64,99,000	56,000	18,000	65,73,000
6. Excise	53,31,000	12,000	4,000	53,47,000
7. Stamps	89,000	38,000	12,000	1,39,000
8. Forest	42,00,000	1,25,000	41,000	43,66,000
9. Registration	6,80,000	8,000	3,000	6,91,000
9A. Scheduled Taxes	19,000	—	—	19,000
Total	1,68,18,000	2,39,000	78,000	1,71,35,000
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital outlay	2,65,000	—	—	2,65,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	62,16,000	—	—	62,16,000
15. Other Revenue Expenditure financed from ordinary Revenue	34,33,000	—	—	34,33,000
Total	96,49,000	—	—	96,49,000
DEBT SERVICES.				
19. Interest on ordinary Debt	2,57,63,000	—	—	2,57,63,000
21. Reduction or avoidance of Debt	16,00,000	—	—	16,00,000
Total	2,73,63,000	—	—	2,73,63,000
CIVIL ADMINISTRATION.				
22. General Administration	2,19,48,000	5,85,000	1,91,000	2,27,24,000
24. Administration of Justice	70,52,000	2,66,000	87,000	74,05,000
25. Jails and Convict Settlements	25,71,000	42,000	14,000	26,27,000
26. Police	1,71,07,000	2,96,000	97,000	1,75,00,000
27. Ports and Pilotage	21,000	—	—	21,000
30. Scientific Departments	82,000	—	—	82,000
31. Education	2,03,83,000	2,00,000	66,000	2,06,49,000
32. Medical	47,13,000	1,65,000	54,000	49,32,000
33. Public Health	27,51,000	92,000	30,000	28,73,000
34. Agriculture	28,10,000	68,000	22,000	29,00,000
35. Industries	99,000	—	—	99,000
37. Miscellaneous Departments	4,45,000	22,000	7,000	4,74,000
Total	7,99,82,000	17,36,000	5,68,000	8,22,86,000
CIVIL WORKS.				
41. Civil Works	1,13,35,000	5,11,000	1,67,000	1,20,13,000
MISCELLANEOUS.				
43A. Famine Relief and Insurance	10,00,000	—	—	10,00,000
43B. Transfers to Famine Insurance Fund	43,60,000	—	—	43,60,000
45. Superannuation Allowances and Pensions	54,64,000	6,10,000	1,99,000	62,73,000
46. Stationery and Printing	12,78,000	2,05,000	67,000	15,50,000
47. Miscellaneous	34,95,000	14,000	5,000	35,14,000
Total	1,55,97,000	8,29,000	2,71,000	1,66,97,000
51. Contributions to the Central Government by Provincial Governments	34,00,000	—	—	34,00,000
51A. Miscellaneous adjustments between Central and Provincial Governments	32,000	—	—	32,000
Total	34,32,000	—	—	34,32,000
Total Expenditure charged to Revenue	16,44,41,000	33,15,000	10,84,000	16,88,40,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Forest Capital outlay	33,000	—	—	33,000
55. Construction of Irrigation Works	2,18,60,000	38,55,000	12,58,000	2,69,73,000
56A. Capital outlay on improvement of Public Health	13,02,000	50,000	16,000	13,68,000
59. Bombay Development Scheme	1,21,29,000	1,72,000	52,000	1,23,53,000
60. Civil Works	81,50,000	—	—	81,50,000
60A Other Provincial Works not charged to Revenue	37,000	—	—	37,000
Total Capital Expenditure not charged to Revenue	4,35,11,000	40,77,000	13,26,000	4,89,14,000

REVISED ESTIMATE of the REVENUE of the Government of BENGAL in India and in England for 1925–26.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	2,99,14,000	—	—	2,99,14,000
VI.	Excise	2,28,00,000	—	—	2,28,00,000
VII.	Stamps	3,59,00,000	—	—	3,59,00,000
VIII.	Forest	27,00,000	—	—	27,00,000
IX.	Registration	38,00,000	—	—	38,00,000
IXA.	Scheduled Taxes	20,00,000	—	—	20,00,000
	Total	9,71,14,000	—	—	9,71,14,000
	RAILWAYS.				
XII.	Subsidised Companies	82,000	—	—	82,000
	IRRIGATION, &C., WORKS.				
XIII.	Works for which Capital Accounts are kept	*—3,03,000*	*—37,000*	*—12,000*	*—3,52,000*
XIV.	Works for which no Capital Accounts are kept	2,58,000	—	—	2,58,000
	Total	*—45,000*	*—37,000*	*—12,000*	*—94,000*
	INTEREST RECEIPTS.				
XVI.	Interest	3,44,000	—	—	3,44,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	13,98,000	—	—	13,98,000
XVIII.	Jails and Convict Settlements	10,53,000	—	—	10,53,000
XIX.	Police	8,18,000	—	—	8,18,000
XX.	Ports and Pilotage	22,000	—	—	22,000
XXI.	Education	11,57,000	—	—	11,57,000
XXII.	Medical	8,53,000	—	—	8,53,000
XXIII.	Public Health	42,000	—	—	42,000
XXIV.	Agriculture	3,36,000	—	—	3,36,000
XXV.	Industries	6,37,000	—	—	6,37,000
XXVI.	Miscellaneous Departments	24,000	—	—	24,000
	Total	63,40,000	—	—	63,40,000
	CIVIL WORKS.				
XXX.	Civil Works	5,67,000	—	—	5,67,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	7,15,000	—	—	7,15,000
XXXIV.	Stationery and Printing	2,36,000	—	—	2,36,000
XXXV.	Miscellaneous	10,75,000	—	—	10,75,000
	Total	20,26,000	—	—	20,26,000
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	41,000	—	—	41,000
	Total Revenue	10,64,69,000	*—37,000*	*—12,000*	10,64,20,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BENGAL in India and in England for 1925–26.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	35,72,000	52,000	17,000	36,41,000
6. Excise	26,35,000	12,000	4,000	26,51,000
7. Stamps	8,97,000	—	—	8,97,000
8. Forest	12,29,000	91,000	26,000	13,46,000
9. Registration	18,93,000	—	—	18,93,000
9A. Scheduled Taxes	15,000	—	—	15,000
Total	1,02,41,000	1,55,000	47,000	1,04,43,000
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	82,000	—	—	82,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	18,88,000	—	—	18,88,000
15. Other Revenue Expenditure financed from ordinary Revenue	16,63,000	24,000	8,000	16,95,000
Total	35,51,000	24,000	8,000	35,83,000
IRRIGATION, &c., CAPITAL ACCOUNT (charged to Revenue).				
16. Construction of Irrigation, &c., Works	*—2,79,000*	—	—	*—2,79,000*
DEBT SERVICES.				
19. Interest on ordinary Debt	*—8,65,000*	—	—	*—8,65,000*
CIVIL ADMINISTRATION.				
22. General Administration	1,14,52,000	5,01,000	1,63,000	1,21,16,000
24. Administration of Justice	1,08,33,000	2,96,000	97,000	1,12,26,000
25. Jails and Convict Settlements	32,73,000	39,000	13,000	33,25,000
26. Police	1,81,89,000	3,78,000	1,23,000	1,86,90,000
27. Ports and Pilotage	5,95,000	9,000	3,000	6,07,000
30. Scientific Departments	27,000	—	—	27,000
31. Education	1,30,30,000	1,66,000	54,000	1,32,50,000
32. Medical	57,32,000	2,65,000	87,000	60,84,000
33. Public Health	25,23,000	57,000	19,000	25,99,000
34. Agriculture	19,04,000	46,000	15,000	19,65,000
35. Industries	10,93,000	76,000	25,000	11,94,000
37. Miscellaneous Departments	2,02,000	87,000	29,000	3,18,000
Total	6,88,53,000	19,20,000	6,28,000	7,14,01,000
CIVIL WORKS.				
41. Civil Works	1,11,64,000	1,04,000	34,000	1,13,02,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	2,00,000	—	—	2,00,000
45. Superannuation Allowances and Pensions	57,34,000	6,29,000	2,02,000	65,65,000
46. Stationery and Printing	15,77,000	1,04,000	34,000	17,15,000
47. Miscellaneous	3,02,000	23,000	8,000	3,33,000
Total	78,13,000	7,56,000	2,44,000	88,13,000
51A. Miscellaneous adjustments between the Central and Provincial Governments	43,000	—	—	43,000
Total Expenditure charged to Revenue	10,06,03,000	29,59,000	9,61,000	10,45,23,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	*—1,77,000*	—	—	*—1,77,000*
60. Civil Works	9,56,000	—	—	9,56,000
Total Capital Expenditure not charged to Revenue	7,79,000	—	—	7,79,000

REVISED ESTIMATE of the REVENUE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1925–26.

	HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	6,98,48,500	—	—	6,98,48,500
VI.	Excise	1,41,05,000	—	—	1,41,05,000
VII.	Stamps	1,75,61,000	—	—	1,75,61,000
VIII.	Forest	64,48,600	—	—	64,48,600
IX.	Registration	13,75,000	—	—	13,75,000
	Total	10,93,38,100	—	—	10,93,38,100
	RAILWAYS.				
XII.	Subsidised Companies	2,50,000	—	—	2,50,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	91,92,600	—	—	91,92,600
XIV.	Works for which no Capital Accounts are kept	20,000	—	—	20,000
	Total	92,12,600	—	—	92,12,600
	INTEREST RECEIPTS.				
XVI.	Interest	12,04,700	—	—	12,04,700
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	13,39,300	—	—	13,39,300
XVIII.	Jails and Convict Settlements	6,00,000	—	—	6,00,000
XIX.	Police	2,19,000	—	—	2,19,000
XXI.	Education	10,03,000	—	—	10,03,000
XXII.	Medical	1,00,300	—	—	1,00,300
XXIII.	Public Health	1,22,600	—	—	1,22,600
XXIV.	Agriculture	4,92,000	—	—	4,92,000
XXV.	Industries	66,100	—	—	66,100
XXVI.	Miscellaneous Departments	66,300	—	—	66,300
	Total	40,08,600	—	—	40,08,600
	CIVIL WORKS.				
XXX.	Civil Works	5,50,000	—	—	5,50,000
	MISCELLANEOUS.				
XXXII.	Transfers from Famine Insurance Fund	29,00,300	—	—	29,00,300
XXXIII.	Receipts in aid of Superannuation	11,29,500	—	—	11,29,500
XXXIV.	Stationery and Printing	3,28,600	—	—	3,28,600
XXXV.	Miscellaneous	7,99,300	—	—	7,99,300
	Total	51,57,700	—	—	51,57,700
XXXIXA.	Miscellaneous adjustment between the Central and Provincial Governments	44,000	—	—	44,000
XL.	Extraordinary Receipts	13,300	—	—	13,300
	Total Revenue	12,97,79,000	—	—	12,97,79,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1925-26.

	HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	83,52,900	24,500	8,000	83,85,400
6.	Excise	13,91,100	1,100	300	13,92,500
7.	Stamps	4,07,400	—	—	4,07,400
8.	Forest	37,08,700	1,03,000	33,600	38,45,300
9.	Registration	4,77,700	—	—	4,77,700
	Total	1,43,37,800	1,28,600	41,900	1,45,08,300
	RAILWAYS.				
10.	Interest on Debt	10,000	—	—	10,000
11.	Subsidised Companies	5,200	—	—	5,200
12.	Miscellaneous Railway Expenditure	2,000	—	—	2,000
	Total	17,200	—	—	17,200
	IRRIGATION &c., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	67,28,200	—	—	67,28,200
15.	Other Revenue Expenditure financed from ordinary Revenue	2,90,300	1,61,000	42,800	4,94,100
15(1).	Other Revenue Expenditure financed from Famine Insurance Fund	9,500	—	—	9,500
	Total	70,28,000	1,61,000	42,800	72,31,800
	IRRIGATION, &c., CAPITAL ACCOUNT.				
16.	Construction of Irrigation Works :—				
	(A) Financed from Famine Insurance Fund	3,73,300	—	—	3,73,300
	(B) Financed from ordinary Revenue	84,000	—	—	84,000
	Total	4,57,300	—	—	4,57,300
	DEBT SERVICES.				
19.	Interest on ordinary Debt	23,87,400	—	—	23,87,400
21.	Appropriations for reduction or avoidance of Debt :—				
	(1) Sinking Fund	3,00,000	—	—	3,00,000
	(2) Other Appropriations	24,600	—	—	24,600
	Total	27,12,000	—	—	27,12,000
	CIVIL ADMINISTRATION.				
22.	General Administration	1,29,04,300	5,89,000	1,91,300	1,36,84,600
24.	Administration of Justice	68,98,500	2,58,500	84,400	72,41,400
25.	Jails and Convict Settlements	33,01,900	21,000	6,900	33,29,800
26.	Police	1,60,97,100	2,92,400	95,500	1,64,85,000
30.	Scientific Departments	20,200	—	—	20,200
31.	Education	1,70,37,000	1,78,600	63,300	1,72,78,900
32.	Medical	29,63,100	1,63,300	53,300	31,79,700
33.	Public Health	16,88,900	92,000	30,100	18,11,000
34.	Agriculture	26,72,300	45,000	14,700	27,32,000
35.	Industries	11,16,500	10,000	3,300	11,29,800
37.	Miscellaneous Departments	79,200	6,200	2,000	87,400
	Total	6,47,79,000	16,56,000	5,44,800	6,69,79,800
	CIVIL WORKS.				
41.	Civil Works	53,69,100	1,22,100	39,900	55,31,100
	MISCELLANEOUS.				
43.	Famine Relief and Insurance	59,200	—	—	59,200
45.	Superannuation Allowances and Pensions	53,40,700	6,60,000	2,11,500	62,12,200
46.	Stationery and Printing	9,57,600	22,500	7,400	9,87,500
47.	Miscellaneous	4,80,800	33,400	10,900	5,25,100
	Total	68,38,300	7,15,900	2,29,800	77,84,000
51.	Contributions to the Central Government by Provincial Governments	1,83,83,000	—	—	1,83,83,000
51A.	Miscellaneous adjustments between the Central and Provincial Governments	27,500	—	—	27,500
	Total	1,84,10,500	—	—	1,84,10,500
	Total Expenditure charged to Revenue	11,99,49,200	27,83,600	8,99,200	12,36,32,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A.	Capital outlay on Forests	3,39,000	—	—	3,39,000
55.	Construction of Irrigation Works	1,24,25,400	75,500	24,600	1,25,25,500
56A.	Capital outlay on Improvement of Public Health	6,50,000	—	—	6,50,000
56B.	Capital outlay on Agricultural Improvement	25,500	—	—	25,500
60.	Civil Works	69,46,000	—	—	69,46,000
60A.	Other Provincial Works	5,04,600	—	—	5,04,600
	Total Capital Expenditure not charged to Revenue	2,08,90,500	75,500	24,600	2,09,90,600

REVISED ESTIMATE of the REVENUE of the Government of the PUNJAB in India and in England for 1925–26.

HEADS OF REVENUE.		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	5,63,000	—	—	5,63,000
V.	Land Revenue	2,88,80,000	—	—	2,88,80,000
VI.	Excise	1,11,29,000	—	—	1,11,29,000
VII.	Stamps	1,12,09,000	—	—	1,12,09,000
VIII.	Forest	36,00,000	—	—	36,00,000
IX.	Registration	9,14,000	—	—	9,14,000
	Total	5,62,95,000	—	—	5,62,95,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	4,62,70,000	—	—	4,62,70,000
XIV.	Works for which no Capital Accounts are kept	5,45,000	—	—	5,45,000
	Total	4,68,15,000	—	—	4,68,15,000
	INTEREST RECEIPTS.				
XVI.	Interest	6,59,000	—	—	6,59,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	10,80,000	—	—	10,80,000
XVIII.	Jails and Convict Settlements	4,58,000	—	—	4,58,000
XIX.	Police	56,000	—	—	56,000
XXI.	Education	11,62,000	—	—	11,62,000
XXII.	Medical	2,64,000	—	—	2,64,000
XXIII.	Public Health	1,12,000	—	—	1,12,000
XXIV.	Agriculture	8,17,000	—	—	8,17,000
XXV.	Industries	1,09,000	—	—	1,09,000
XXVI.	Miscellaneous Departments	1,13,000	—	—	1,13,000
	Total	41,71,000	—	—	41,71,000
	CIVIL WORKS.				
XXX.	Civil Works	4,50,000	—	—	4,50,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	4,55,000	—	—	4,55,000
XXXIV.	Stationery and Printing	1,02,000	—	—	1,02,000
XXXV.	Miscellaneous	19,15,000	—	—	19,15,000
	Total	24,72,000	—	—	24,72,000
XXXIXA.	Miscellaneous adjustments between Central and Provincial Governments	7,11,000	—	—	7,11,000
XL.	Extraordinary Receipts	1,04,90,000	—	—	1,04,90,000
	Total Revenue	12,20,63,000	—	—	12,20,63,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the PUNJAB in India and in England for 1925–26.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	43,95,000	26,000	8,000	44,29,000
6. Excise	18,24,000	3,000	1,000	18,28,000
7. Stamps	2,92,000	—	—	2,92,000
8. Forest	24,73,000	95,000	31,000	25,99,000
9. Registration	99,000	—	—	99,000
Total	90,83,000	1,24,000	40,000	92,47,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept	95,62,000	—	—	95,62,000
15. Other Revenue Expenditure financed from ordinary Revenue	16,19,000	4,01,000	1,35,000	21,55,000
Total	1,11,81,000	4,01,000	1,35,000	1,17,17,000
DEBT SERVICES.				
19. Interest on ordinary Debt	*—5,02,000*	—	—	*—5,02,000*
21. Reduction or avoidance of Debt	1,91,000	—	—	1,91,000
Total	*—3,11,000*	—	—	*—3,11,000*
CIVIL ADMINISTRATION.				
22. General Administration	98,71,000	4,68,000	1,52,000	1,04,91,000
24. Administration of Justice	50,28,000	1,94,000	63,000	52,85,000
25. Jails and Convict Settlements	30,83,000	36,000	12,000	31,31,000
26. Police	1,03,23,000	2,45,000	80,000	1,06,48,000
30. Scientific Departments	25,000	2,000	1,000	28,000
31. Education	1,40,79,000	1,50,000	48,000	1,42,77,000
32. Medical	32,54,000	1,90,000	61,000	35,05,000
33. Public Health	17,05,000	40,000	13,000	17,58,000
34. Agriculture	35,70,000	1,45,000	44,000	37,59,000
35. Industries	7,15,000	48,000	16,000	7,79,000
37. Miscellaneous Departments	83,000	1,000	—	84,000
Total	5,17,36,000	15,19,000	4,90,000	5,37,45,000
CIVIL WORKS.				
41. Civil Works	1,15,35,000	1,28,000	41,000	1,17,04,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	3,81,000	—	—	3,81,000
45. Superannuation Allowances and Pensions	23,73,000	5,70,000	1,85,000	31,28,000
46. Stationery and Printing	8,83,000	20,000	7,000	9,10,000
47. Miscellaneous	19,96,000	23,000	8,000	20,27,000
Total	56,33,000	6,13,000	2,00,000	64,46,000
51. Contributions to the Central Government by Provincial Governments	1,13,84,000	—	—	1,13,84,000
51A. Miscellaneous adjustments between Central and Provincial Governments	54,000	—	—	54,000
Total	1,14,38,000	—	—	1,14,38,000
Total Expenditure charged to Revenue	10,02,95,000	27,85,000	9,06,000	10,39,86,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital outlay on Forests	1,25,000	—	—	1,25,000
55. Construction of Irrigation Works	1,54,44,000	9,00,000	3,00,000	1,66,44,000
56C. Capital outlay on Industrial Development	1,00,000	—	—	1,00,000
56D. Capital outlay on Hydro Electric Scheme	2,99,000	7,000	2,000	3,08,000
60. Civil Works	21,12,000	2,000	1,000	21,15,000
Total Capital Expenditure not charged to Revenue	1,80,80,000	9,09,000	3,03,000	1,92,92,000

REVISED ESTIMATE of the REVENUE of the Government of BURMA in India and in England for 1925–26.

	HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	7,68,000	—	—	7,68,000
V.	Land Revenue	5,63,77,000	—	—	5,63,77,000
VI.	Excise	1,24,94,000	—	—	1,24,94,000
VII.	Stamps	63,00,000	—	—	63,00,000
VIII.	Forest	2,10,00,000	—	—	2,10,00,000
IX.	Registration	6,00,000	—	—	6,00,000
	Total	9,75,39,000	—	—	9,75,39,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	26,16,000	—	—	26,16,000
XIV.	Works for which no Capital Accounts are kept	19,00,000	—	—	19,00,000
	Total	45,16,000	—	—	45,16,000
	INTEREST RECEIPTS.				
XVI.	Interest	13,80,000	—	—	13,80,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	10,45,000	—	—	10,45,000
XVIII.	Jails and Convict Settlements	5,47,000	—	—	5,47,000
XIX.	Police	3,90,000	—	—	3,90,000
XX.	Ports and Pilotage	1,89,000	—	—	1,89,000
XXI.	Education	5,00,000	—	—	5,00,000
XXII.	Medical	2,08,000	—	—	2,08,000
XXIII.	Public Health	40,000	—	—	40,000
XXIV.	Agriculture	64,000	—	—	64,000
XXV.	Industries	5,000	—	—	5,000
XXVI.	Miscellaneous Departments	3,00,000	—	—	3,00,000
	Total	32,88,000	—	—	32,88,000
	CIVIL WORKS.				
XXX.	Civil Works	7,00,000	—	—	7,00,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	1,51,000	—	—	1,51,000
XXXIV.	Stationery and Printing	1,25,000	—	—	1,25,000
XXXV.	Miscellaneous	3,27,000	—	—	3,27,000
	Total	6,03,000	—	—	6,03,000
XL.	Extraordinary items	7,00,000	—	—	7,00,000
	Total Revenue	10,87,26,000	—	—	10,87,26,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BURMA in India and in England for 1925–26.

	HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.				
5.	Land Revenue	62,38,400	52,500	17,100	63,08,000
6.	Excise	30,12,400	12,500	4,100	30,29,000
7.	Stamps	1,52,300	2,000	700	1,55,000
8.	Forest	82,65,900	3,23,500	1,05,600	86,95,000
9.	Registration	1,56,000	—	—	1,56,000
	Total	1,78,25,000	3,90,500	1,27,500	1,83,43,000
	SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A.	Forest	9,80,000	—	—	9,80,000
	RAILWAY REVENUE ACCOUNT.				
10.	State Railways	29,000	—	—	29,000
	IRRIGATION, &c., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	13,85,000	—	—	13,85,000
15.	Other Revenue Expenditure financed from ordinary Revenue	31,76,100	69,300	22,600	32,68,000
	Total	45,61,100	69,300	22,600	46,53,000
	IRRIGATION, &c., CAPITAL ACCOUNT.				
16.	Construction of Irrigation, &c., Works	26,01,800	16,000	5,200	26,23,000
	DEBT SERVICES.				
19.	Interest on ordinary Debt	*—14,26,000*	—	—	*—14,26,000*
	CIVIL ADMINISTRATION.				
22.	General Administration	94,09,200	6,21,800	2,03,000	1,02,34,000
24.	Administration of Justice	59,28,600	2,31,500	75,900	62,36,000
25.	Jails and Convict Settlements	29,24,600	33,500	10,900	29,69,000
26.	Police	1,34,95,400	2,90,700	94,900	1,38,81,000
27.	Ports and Pilotage	13,46,400	11,000	3,600	13,61,000
30.	Scientific Departments	66,000	—	—	66,000
31.	Education	88,54,200	2,23,000	72,800	91,50,000
32.	Medical	37,94,100	1,62,800	53,100	40,10,000
33.	Public Health	14,05,800	69,500	22,700	14,98,000
34.	Agriculture	18,88,300	1,06,800	34,900	20,30,000
35.	Industries	4,54,100	9,000	2,900	4,66,000
37.	Miscellaneous Departments	3,06,500	29,000	9,500	3,45,000
	Total	4,98,73,200	17,88,600	5,84,200	5,22,46,000
	CIVIL WORKS.				
41.	Civil Works	2,03,11,500	7,41,500	2,42,000	2,12,95,000
	MISCELLANEOUS.				
43.	Famine Relief and Insurance	67,000	—	—	67,000
45.	Superannuation Allowances and Pensions	30,94,600	7,09,000	2,31,400	40,35,000
46.	Stationery and Printing	9,74,200	1,34,800	44,000	11,53,000
47.	Miscellaneous	14,03,700	9,300	3,000	14,16,000
	Total	55,39,500	8,53,100	2,78,400	66,71,000
51.	Contributions to the Central Government by the Provincial Governments	44,35,000	—	—	44,35,000
51A.	Miscellaneous adjustments between the Central and Provincial Governments	1,55,000	—	—	1,55,000
	Total	45,90,000	—	—	45,90,000
	Total Expenditure charged to Revenue	10,48,85,100	38,59,000	12,59,900	11,00,04,000

REVISED ESTIMATE of the REVENUE of the SHAN STATES FEDERATION, BURMA, in India and in England for 1925–26.

HEADS OF REVENUE.

	PRINCIPAL HEADS OF REVENUE.	India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	2,33,000	—	—	2,33,000
VI.	Excise	3,000	—	—	3,000
VIII.	Forest	15,34,000	—	—	15,34,000
	Total	17,70,000	—	—	17,70,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	36,000	—	—	36,000
XIX.	Police	7,000	—	—	7,000
XXI.	Education	4,000	—	—	4,000
XXII.	Medical	1,000	—	—	1,000
XXIV.	Agriculture	1,000	—	—	1,000
	Total	49,000	—	—	49,000
	CIVIL WORKS.				
XXX.	Civil Works	1,48,000	—	—	1,48,000
	MISCELLANEOUS.				
XXXV.	Miscellaneous	24,60,000	—	—	24,60,000
	Total Revenue	44,27,000	—	—	44,27,000

REVISED ESTIMATE of the EXPENDITURE of the SHAN STATES FEDERATION, BURMA, in India and in England for 1925-26.

HEADS OF EXPENDITURE.

		India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	30,000	—	—	30,000
6.	Excise	3,000	—	—	3,000
8.	Forest	4,37,300	12,600	4,100	4,54,000
	Total	4,70,300	12,600	4,100	4,87,000
	CIVIL ADMINISTRATION.				
22.	General Administration	6,75,000	3,800	1,200	6,80,000
24.	Administration of Justice	5,000	—	—	5,000
25.	Jails and Convict Settlements	29,000	—	—	29,000
26.	Police	2,10,400	2,700	900	2,14,000
31.	Education	3,91,000	—	—	3,91,000
32.	Medical	2,30,000	—	—	2,30,000
33.	Public Health	36,000	—	—	36,000
34.	Agriculture	28,000	—	—	28,000
37.	Miscellaneous Departments	6,000	—	—	6,000
	Total	16,10,400	6,500	2,100	16,19,000
	CIVIL WORKS.				
41.	Civil Works	28,67,700	11,500	3,800	28,83,000
	MISCELLANEOUS.				
46.	Stationery and Printing	6,000	—	—	6,000
47.	Miscellaneous	2,44,000	—	—	2,44,000
	Total	2,50,000	—	—	2,50,000
	Total Expenditure charged to Revenue	51,98,400	30,600	10,000	52,39,000

REVISED ESTIMATE of the REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1925-26.

HEADS OF REVENUE.		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	3,38,000	—	—	3,38,000
V.	Land Revenue	1,65,12,000	—	—	1,65,12,000
VI.	Excise	1,98,00,000	—	—	1,98,00,000
VII.	Stamps	1,05,00,000	—	—	1,05,00,000
VIII.	Forests	9,83,000	—	—	9,83,000
IX.	Registration	14,70,000	—	—	14,70,000
	Total	4,96,03,000	—	—	4,96,03,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	17,17,000	—	—	17,17,000
XIV.	Works for which no Capital Accounts are kept	1,48,000	—	—	1,48,000
	Total	18,65,000	—	—	18,65,000
	INTEREST RECEIPTS.				
XVI.	Interest	7,14,000	—	—	7,14,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	4,46,000	—	—	4,46,000
XVIII.	Jails and Convict Settlements	5,78,000	—	—	5,78,000
XIX.	Police	1,95,000	—	—	1,95,000
XXI.	Education	5,40,000	—	—	5,40,000
XXII.	Medical	7,78,000	—	—	7,78,000
XXIII.	Public Health	20,000	—	—	20,000
XXIV.	Agriculture	1,70,000	—	—	1,70,000
XXV.	Industries	26,000	—	—	26,000
XXVI.	Miscellaneous Departments	31,000	—	—	31,000
	Total	27,84,000	—	—	27,84,000
	CIVIL WORKS.				
XXX.	Civil Works	6,50,000	—	—	6,50,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	6,24,000	—	—	6,24,000
XXXIV.	Stationery and Printing	1,10,000	—	—	1,10,000
XXXV.	Miscellaneous	4,45,000	—	—	4,45,000
	Total	11,79,000	—	—	11,79,000
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	22,000	—	—	22,000
	Total Revenue	5,68,17,000	—	—	5,68,17,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1925–26.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	21,35,000	15,000	5,000	21,55,000
6. Excise	22,66,000	2,000	1,000	22,69,000
7. Stamps	2,97,000	—	—	2,97,000
8. Forest	6,73,000	39,000	13,000	7,25,000
9. Registration	5,99,000	—	—	5,99,000
Total	59,70,000	56,000	19,000	60,45,000
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay charged to Revenue	1,30,000	—	—	1,30,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	20,40,000	—	—	20,40,000
15. Other Revenue Expenditure financed from ordinary Revenue	4,02,000	52,000	15,000	4,69,000
15A. Other Revenue Expenditure financed from Famine Insurance grants	8,000	—	—	8,000
Total	24,50,000	52,000	15,000	25,17,000
IRRIGATION, &c., CAPITAL ACCOUNT.				
16. Construction of Irrigation, &c., Works	27,000	—	—	27,000
DEBT SERVICES.				
19. Interest on ordinary Debt	3,43,000	—	—	3,43,000
20. Interest on other obligations	2,000	—	—	2,000
Total	3,45,000	—	—	3,45,000
CIVIL ADMINISTRATION.				
22. General Administration	65,35,000	3,52,000	1,17,000	70,04,000
24. Administration of Justice	36,46,000	1,14,000	38,000	37,98,000
25. Jails and Convict Settlements	16,38,000	84,000	28,000	17,50,000
26. Police	80,60,000	1,52,000	51,000	82,63,000
27. Ports and Pilotage	1,000	—	—	1,000
30. Scientific Departments	35,000	—	—	35,000
31. Education	74,93,000	1,22,000	41,000	76,56,000
32. Medical	27,33,000	1,05,000	35,000	28,73,000
33. Public Health	13,27,000	17,000	6,000	13,50,000
34. Agriculture	11,90,000	48,000	16,000	12,54,000
35. Industries	7,98,000	29,000	10,000	8,37,000
37. Miscellaneous Departments	38,000	6,000	2,000	46,000
Total	3,34,94,000	10,29,000	3,44,000	3,48,67,000
CIVIL WORKS.				
41. Civil Works	76,02,000	73,000	24,000	76,99,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	11,13,000	—	—	11,13,000
45. Superannuation Allowances and Pensions	19,82,000	3,28,000	1,09,000	24,19,000
46. Stationery and Printing	8,81,000	60,000	20,000	9,61,000
47. Miscellaneous	1,99,000	20,000	7,000	2,26,000
Total	41,75,000	4,08,000	1,36,000	47,19,000
51A. Miscellaneous adjustments between the Central and Provincial Governments	21,000	—	—	21,000
Total Expenditure charged to Revenue	5,42,14,000	16,18,000	5,38,000	5,63,70,000

REVISED ESTIMATE of the REVENUE of the Government of the CENTRAL PROVINCES in India and in England for 1925-26.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	PRINCIPAL HEADS OF REVENUE.				
II.	Taxes on Income	50,000	—	—	50,000
V.	Land Revenue	2,23,23,000	—	—	2,23,23,000
VI.	Excise	1,63,31,000	—	—	1,63,31,000
VII.	Stamps	68,00,000	—	—	68,00,000
VIII.	Forest	51,85,000	—	—	51,85,000
IX.	Registration	6,85,000	—	—	6,85,000
	Total	5,12,74,000	—	—	5,12,74,000
	IRRIGATION, &C., WORKS.				
XIII.	Works for which Capital Accounts are kept	17,000	—	—	17,000
XIV.	Works for which no Capital Accounts are kept	1,39,000	—	—	1,39,000
	Total	1,56,000	—	—	1,56,000
	INTEREST RECEIPTS.				
XVI.	Interest	2,71,000	—	—	2,71,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	6,50,000	—	—	6,50,000
XVIII.	Jails and Convict Settlements	3,36,000	—	—	3,36,000
XIX.	Police	1,89,000	—	—	1,89,000
XXI.	Education	4,87,000	—	—	4,87,000
XXII.	Medical	60,000	—	—	60,000
XXIII.	Public Health	96,000	—	—	96,000
XXIV.	Agriculture	2,96,000	—	—	2,96,000
XXV.	Industries	16,000	—	—	16,000
XXVI.	Miscellaneous Departments	62,000	—	—	62,000
	Total	21,92,000	—	—	21,92,000
	CIVIL WORKS.				
XXX.	Civil Works	5,00,000	—	—	5,00,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	2,55,000	—	—	2,55,000
XXXIV.	Stationery and Printing	52,000	—	—	52,000
XXXV.	Miscellaneous	5,57,000	—	—	5,57,000
	Total	8,64,000	—	—	8,64,000
XXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	2,22,000	—	—	2,22,000
XL.	Extraordinary items	78,000	—	—	78,000
	Total Revenue	5,55,57,000	—	—	5,55,57,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the CENTRAL PROVINCES in India and in England for 1925–26.

	HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	24,91,000	10,900	3,600	25,05,500
6.	Excise	21,25,000	1,250	450	21,26,700
7.	Stamps	2,53,000	—	—	2,53,000
8.	Forest	34,37,000	95,870	31,330	35,64,200
9.	Registration	2,16,000	—	—	2,16,000
	Total	85,22,000	1,08,020	35,380	86,65,400
	IRRIGATION, &c., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	23,18,000	—	—	23,18,000
15.	Other Revenue Expenditure financed from ordinary Revenue	1,25,300	77,100	25,600	2,28,000
15A.	Other Revenue Expenditure financed from Famine Insurance Grant	1,80,000	—	—	1,80,000
	Total	26,23,300	77,100	25,600	27,26,000
	IRRIGATION, &c., CAPITAL ACCOUNT.				
16.	Construction of Irrigation, &c., Works financed from Famine Insurance Grant	2,40,000	—	—	2,40,000
	DEBT SERVICES.				
19.	Interest on ordinary Debt	*—2,45,000*	—	—	*—2,45,000*
21.	Reduction or avoidance of Debt	3,06,000	—	—	3,06,000
	Total	61,000	—	—	61,000
	CIVIL ADMINISTRATION.				
22.	General Administration	65,67,970	3,22,670	1,05,360	69,96,000
24.	Administration of Justice	31,24,000	1,19,580	39,020	32,82,600
25.	Jails and Convict Settlements	9,40,000	18,320	5,980	9,64,300
26.	Police	57,14,470	1,58,510	51,720	59,24,700
30.	Scientific Departments	12,000	—	—	12,000
31.	Education	52,69,000	88,000	28,700	53,85,700
32.	Medical	13,14,140	60,310	19,650	13,94,100
33.	Public Health	4,17,850	9,390	3,060	4,30,300
34.	Agriculture	15,20,800	51,160	16,740	15,88,700
35.	Industries	2,95,350	5,510	1,740	3,02,600
37.	Miscellaneous Departments	1,25,000	7,000	2,300	1,34,300
	Total	2,53,00,580	8,40,450	2,74,270	2,64,15,300
	CIVIL WORKS.				
41.	Civil Works	71,36,000	57,000	18,600	72,11,600
	MISCELLANEOUS.				
43.	Famine Relief and Insurance :—				
	(A) Famine Relief	2,24,000	—	—	2,24,000
	(B) Transfers to Famine Insurance Fund	32,70,000	—	—	32,70,000
45.	Superannuation Allowances and Pensions	25,46,000	3,12,500	1,02,000	29,60,500
46.	Stationery and Printing	5,19,800	19,000	6,200	5,45,000
47.	Miscellaneous	8,12,000	15,200	5,000	8,32,200
	Total	73,71,800	3,46,700	1,13,200	78,31,700
51.	Contributions to the Central Government by Provincial Governments	13,00,000	—	—	13,00,000
51A.	Miscellaneous adjustments between Central and Provincial Governments	25,000	—	—	25,000
	Total	13,25,000	—	—	13,25,000
52.	Extraordinary items	18,000	—	—	18,000
	Total Expenditure charged to Revenue	5,25,97,680	14,29,270	4,67,050	5,44,94,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A.	Capital Outlay on Forests	10,87,000	—	—	10,87,000
55.	Construction of Irrigation Works	24,94,530	7,890	2,580	25,05,000
	Total Capital Expenditure not charged to Revenue	35,81,530	7,890	2,580	35,92,000

REVISED ESTIMATE of the REVENUE of the Government of ASSAM in India and in England for 1925-26.

HEADS OF REVENUE.		India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE.					
II.	Taxes on Income	5,50,000	—	—	5,50,000
V.	Land Revenue	1,05,70,000	—	—	1,05,70,000
VI.	Excise	75,00,000	—	—	75,00,000
VII.	Stamps	21,70,000	—	—	21,70,000
VIII.	Forest	29,28,000	—	—	29,28,000
IX.	Registration	2,05,000	—	—	2,05,000
	Total	2,39,23,000	—	—	2,39,23,000
RAILWAYS.					
XI.	State Railways	*—10,000*	—	—	*—10,000*
INTEREST RECEIPTS.					
XVI.	Interest	83,000	—	—	83,000
CIVIL ADMINISTRATION.					
XVII.	Administration of Justice	1,79,000	—	—	1,79,000
XVIII.	Jails and Convict Settlements	1,05,000	—	—	1,05,000
XIX.	Police	2,19,000	—	—	2,19,000
XX.	Ports and Pilotage	20,000	—	—	20,000
XXI.	Education	2,56,000	—	—	2,56,000
XXII.	Medical	21,000	—	—	21,000
XXIII.	Public Health	84,000	—	—	84,000
XXIV.	Agriculture	23,000	—	—	23,000
XXV.	Industries	6,000	—	—	6,000
XXVI.	Miscellaneous Departments	1,000	—	—	1,000
	Total	9,14,000	—	—	9,14,000
CIVIL WORKS.					
XXX.	Civil Works	4,52,000	—	—	4,52,000
MISCELLANEOUS.					
XXXIII.	Receipts in aid of Superannuation	31,000	—	—	31,000
XXXIV.	Stationery and Printing	9,000	—	—	9,000
XXXV.	Miscellaneous	3,10,000	—	—	3,10,000
	Total	3,50,000	—	—	3,,50000
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	5,000	—	—	5,000
	Total Revenue	2,57,17,000	—	—	2,57,17,000

REVISED ESTIMATE of the EXPENDITURE of the Government of ASSAM in India and in England for 1925–26.

HEADS OF EXPENDITURE.

		India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	17,34,600	4,300	1,400	17,40,300
6.	Excise	14,00,900	300	100	14,01,300
7.	Stamps	92,000	—	—	92,000
8.	Forest	14,87,000	55,100	18,000	15,60,100
9.	Registration	1,37,000	—	—	1,37,000
	Total	48,51,500	59,700	19,500	49,30,700
	SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A.	Forest	1,13,000	—	—	1,13,000
	RAILWAY REVENUE ACCOUNT.				
10.	State Railways	47,000	—	—	47,000
11.	Subsidised Companies	9,000	—	—	9,000
12.	Miscellaneous Railway Expenditure	13,000	—	—	13,000
	Total	69,000	—	—	69,000
	RAILWAY CAPITAL ACCOUNT CHARGED TO REVENUE.				
13.	Construction of Railways	53,000	—	—	53,000
	IRRIGATION, &c., REVENUE ACCOUNT.				
15B.	Navigation, &c., Works	68,000	—	—	68,000
	DEBT SERVICES.				
19.	Interest on ordinary Debt	*—66,000*	—	—	*—66,000*
	CIVIL ADMINISTRATION.				
22.	General Administration	24,23,700	2,84,100	91,300	27,99,100
24.	Administration of Justice	8,61,700	42,000	13,300	9,17,000
25.	Jails and Convict Settlements	4,64,000	—	—	4,64,000
26.	Police	23,41,500	72,900	23,500	24,37,900
27.	Ports and Pilotage	45,000	—	—	45,000
30.	Scientific Departments	11,000	—	—	11,000
31.	Education	25,04,600	52,700	17,400	25,74,700
32.	Medical	10,97,600	67,400	22,400	11,87,400
33.	Public Health	9,32,600	13,500	4,400	9,50,500
34.	Agriculture	4,56,800	3,600	1,200	4,61,600
35.	Industries	1,39,200	3,000	800	1,43,000
37.	Miscellaneous Departments	20,000	—	—	20,000
	Total	1,12,97,700	5,39,200	1,74,300	1,20,11,200
	CIVIL WORKS.				
41.	Civil Works	41,41,100	63,900	20,900	42,25,900
	MISCELLANEOUS.				
43.	Famine Relief and Insurance	10,000	—	—	10,000
45.	Superannuation Allowances and Pensions	9,86,200	1,19,000	38,800	11,44,000
46.	Stationery and Printing	3,48,700	900	300	3,49,900
47.	Miscellaneous	4,36,300	2,300	700	4,39,300
	Total	17,81,200	1,22,200	39,800	19,43,200
51.	Contributions to the Central Government by Provincial Governments	9,00,000	—	—	9,00,000
51A.	Miscellaneous Adjustments between the Central Provincial Governments	6,000	—	—	6,000
	Total	9,06,000	—	—	9,06,000
52.	Extraordinary Charges	35,000	—	—	35,000
	Total Expenditure charged to Revenue	2,32,49,500	7,85,000	2,54,500	2,42,29,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A.	Capital outlay on Forests	22,000	—	—	22,000

REVISED ESTIMATE of the REVENUE of the Government of COORG in India and in England for 1925–26.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	3,57,000	—	—	3,57,000
VI.	Excise	3,55,000	—	—	3,55,000
VII.	Stamps	87,000	—	—	87,000
VIII.	Forest	5,29,000	—	—	5,29,000
IX.	Registration	7,000	—	—	7,000
	Total	13,35,000	—	—	13,35,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	6,000	—	—	6,000
XVIII.	Jails and Convict Settlements	1,000	—	—	1,000
XIX.	Police	1,000	—	—	1,000
XXI.	Education	15,000	—	—	15,000
XXII.	Medical	9,000	—	—	9,000
XXIV.	Agriculture	1,000	—	—	1,000
XXVI.	Miscellaneous Departments	1,000	—	—	1,000
	Total	34,000	—	—	34,000
	CIVIL WORKS.				
XXX.	Civil Works	16,000	—	—	16,000
	MISCELLANEOUS.				
XXXIV.	Stationery and Printing	1,000	—	—	1,000
XXXV.	Miscellaneous	1,000	—	—	1,000
	Total	2,000	—	—	2,000
	Total Revenue	13,87,000	—	—	13,87,000

REVISED ESTIMATE of the EXPENDITURE of the Government of COORG in India and in England for 1925–26.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	77,000	—	—	77,000
6. Excise	6,000	—	—	6,000
7. Stamps	2,000	—	—	2,000
8. Forest	3,43,230	7,330	2,440	3,53,000
9. Registration	1,000	—	—	1,000
Total	4,29,230	7,330	2,440	4,39,000
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest—Capital Outlay charged to Revenue	38,000	—	—	38,000
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenue	13,000	—	—	13,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—1,000*	—	—	*—1,000*
CIVIL ADMINISTRATION.				
22. General Administration	1,25,890	3,850	1,260	1,31,000
24. Administration of Justice	47,000	—	—	47,000
25. Jails and Convict Settlements	11,000	—	—	11,000
26. Police	84,080	3,690	1,230	89,000
31. Education	1,38,200	2,480	320	1,41,000
32. Medical	69,560	3,330	1,110	74,000
33. Public Health	6,000	—	—	6,000
34. Agriculture	31,000	—	—	31,000
37. Miscellaneous Departments	2,000	—	—	2,000
Total	5,14,730	13,350	3,920	5,32,000
CIVIL WORKS.				
41. Civil Works	2,69,400	5,700	1,900	2,77,000
MISCELLANEOUS.				
45. Superannuation Allowances and Pensions	45,480	1,120	400	47,000
46. Stationery and Printing	35,000	—	—	35,000
47. Miscellaneous	24,000	—	—	24,000
Total	1,04,480	1,120	400	1,06,000
51. Contributions to the Central Government by Provincial Governments	12,000	—	—	12,000
Total Expenditure charged to Revenue	13,79,840	27,500	8,660	14,16,000

EAST INDIA (ESTIMATE).

REVISED ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

Governor-General of India in Council, and of the Local Governments

For the Year 1926–27.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

India Office,
27th May 1927.

A. HIRTZEL,
Under Secretary of State for India.

LONDON:
PRINTED & PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE.

To be purchased directly from H.M. STATIONERY OFFICE at the following addresses:
Adastral House, Kingsway, London, W.C.2; 120, George Street, Edinburgh;
York Street, Manchester; 1, St. Andrew's Crescent, Cardiff;
15, Donegall Square West, Belfast;
or through any Bookseller.

1927

Price 1s. 6d. net.

70—13—0—27

No. 1.—Revised Estimate of the Revenue of the Central Government in

HEADS OF REVENUE.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs - -	19,14,68,000	—	3,000	4,06,74,000	17,49,20,000	—	*—1,59,000*
II. Taxes on Income -	6,70,67,000	2,31,000	8,64,000	1,43,08,000	3,39,00,000	—	80,50,000
III. Salt - - -	3,28,98,000	—	—	1,44,78,000	1,62,22,000	—	—
IV. Opium - -	3,27,31,000	—	—	—	—	—	91,20,000
V. Land Revenue -	6,77,000	10,66,000	23,62,000	—	—	—	—
VI. Excise - -	30,36,000	5,98,000	12,19,000	—	—	—	—
VII. Stamps - -	13,42,000	1,72,000	11,36,000	—	5,000	—	—
VIII. Forest - -	15,97,000	24,000	8,63,000	—	—	—	—
IX. Registration -	75,000	5,000	85,000	—	—	—	—
X. Tributes from Indian States.	52,15,000	—	—	9,97,000	13,39,000	68,000	2,19,000
TOTAL - -	33,61,06,000	20,96,000	65,32,000	7,04,57,000	22,63,86,000	68,000	1,72,30,000
Railways.							
XI. State Railways—							
Gross Receipts -	99,45,34,000	—	—	—	—	—	—
Deduct—Working Expenses	*-64,95,07,000*	—	—	—	—	—	—
Surplus profits paid to Companies.	*-1,61,30,000*	—	—	—	—	—	—
Net Receipts -	32,88,97,000	—	—	—	—	—	—
Transfer from Railway Reserve Fund.	7,06,000	—	—	—	—	—	—
XII. Subsidised Companies	5,68,000	—	—	—	—	—	—
TOTAL - -	33,01,71,000	—	—	—	—	—	—
Irrigation, &c.							
XIII. Works for which Capital Accounts are kept.	12,000	20,000	9,35,000	—	—	—	—
XIV. Works for which no Capital Accounts are kept.	4,000	2,000	—	—	—	—	—
TOTAL - -	16,000	22,000	9,35,000	—	—	—	—
Posts and Telegraphs.							
XV. Gross Receipts -	10,66,33,000	—	—	—	—	—	—
Deduct—Working Expenses	*-10,28,68,000*	—	—	—	—	—	—
Net Receipts -	37,65,000	—	—	—	—	—	—
Interest Receipts.							
XVI. Interest - -	19,26,000	40,000	1,06,000	6,67,000	14,72,000	10,06,000	1,000
Civil Administration.							
XVII. Administration of Justice.	79,000	28,000	2,55,000	—	2,000	—	—
XVIII. Jails and Convict Settlements.	2,21,000	5,000	1,09,000	—	—	—	—
XIX. Police - -	87,000	8,000	26,000	—	1,000	—	—
XX. Ports and Pilotage -	15,26,000	—	—	—	2,47,000	—	—
XXI. Education - -	72,000	44,000	46,000	—	—	—	—
XXII. Medical - -	3,49,000	6,000	1,000	—	1,000	—	—
XXIII. Public Health -	1,83,000	—	1,000	—	—	—	—
XXIV. Agriculture - -	15,86,000	17,000	35,000	—	—	—	—
XXVI. Miscellaneous Departments.	8,02,000	—	1,000	4,06,000	38,000	—	15,000
XXVIA. Indian Stores Department.	12,55,000	—	—	—	—	—	—
TOTAL - -	61,60,000	1,08,000	4,74,000	4,06,000	2,89,000	—	15,000
Carried forward -	67,81,44,000	22,66,000	80,47,000	7,15,30,000	22,81,47,000	10,74,000	1,72,46,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1926–27.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.*	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,44,000	6,80,86,000	5,000	—	15,30,000	—	47,69,71,000	—	—	47,69,71,000
63,51,000	1,91,29,000	38,44,000	39,52,000	16,31,000	23,000	15,93,50,000	*—6,00,000*	*—2,03,000*	15,85,47,000
—	34,00,000	1,000	—	1,000	—	6,70,00,000	—	—	6,70,00,000
—	—	—	—	—	—	4,18,51,000	—	—	4,18,51,000
—	—	—	—	—	—	41,05,000	—	—	41,05,000
—	—	—	—	—	—	48,53,000	—	—	48,53,000
—	—	—	—	—	—	26,55,000	—	—	26,55,000
—	—	—	—	—	—	24,84,000	—	—	24,84,000
—	—	—	—	—	—	1,65,000	—	—	1,65,000
1,95,000	5,000	96,000	2,41,000	5,000	—	83,80,000	—	—	83,80,000
69,90,000	9,06,20,000	39,46,000	41,93,000	31,67,000	23,000	76,78,14,000	*—6,00,000*	*—2,03,000*	76,70,11,000
—	—	—	—	—	—	99,45,34,000	2,83,000	96,000	99,49,13,000
—	—	—	—	—	—	*-64,95,07,000*	*—36,65,000*	*-12,39,000*	*-65,44,11,000*
—	—	—	—	—	—	*—1,61,30,000*	—	—	*—1,61,30,000*
—	—	—	—	—	—	32,88,97,000	*—33,82,000*	*-11,43,000*	32,43,72,000
—	—	—	—	—	—	7,06,000	—	—	7,06,000
—	—	—	—	—	—	5,68,000	18,94,000	6,40,000	31,02,000
—	—	—	—	—	—	33,01,71,000	*—14,88,000*	*—5,03,000*	32,81,80,000
—	—	—	—	—	—	9,67,000	—	—	9,67,000
—	—	—	—	—	—	6,000	—	—	6,000
—	—	—	—	—	—	9,73,000	—	—	9,73,000
—	—	—	—	—	—	10,66,33,000	15,50,000	5,24,000	10,87,07,000
—	—	—	—	—	—	*-10,28,68,000*	*—7,08,000*	*—2,39,000*	*-10,38,15,000*
—	—	—	—	—	—	37,65,000	8,42,000	2,85,000	48,92,000
13,63,000	7,000	55,000	2,000	1,000	7,000	66,53,000	2,35,39,000	79,56,000	3,81,48,000
—	—	—	—	—	—	3,64,000	—	—	3,64,000
—	—	—	—	—	—	3,35,000	—	—	3,35,000
—	—	—	—	—	—	1,22,000	—	—	1,22,000
—	7,03,000	—	—	—	—	24,76,000	—	—	24,76,000
—	—	—	—	—	—	1,62,000	—	—	1,62,000
—	—	—	—	—	—	3,57,000	—	—	3,57,000
—	—	—	—	—	—	1,84,000	—	—	1,84,000
—	—	4,000	—	—	—	16,42,000	—	—	16,42,000
19,000	8,000	4,000	3,000	7,000	—	13,03,000	—	—	13,03,000
—	—	—	—	—	—	12,55,000	—	—	12,55,000
19,000	7,11,000	8,000	3,000	7,000	—	82,00,000	—	—	82,00,000
83,72,000	9,13,38,000	40,09,000	41,98,000	31,75,000	30,000	1,11,75,76,000	2,22,93,000	75,35,000	1,14,74,04,000

Ps 10506 Wt. P 461—627/228 250 6.27 [IOP] A 2

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in each of the

HEADS OF REVENUE.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward - -	67,81,44,000	22,66,000	80,47,000	7,15,30,000	22,81,47,000	10,74,000	1,72,46,000
Currency and Mint.							
XXVII. Currency - -	3,02,64,000	2,000	9,000	10,000	48,000	15,000	11,000
XXVIII. Mint - -	2,19,000	—	—	—	8,58,000	—	—
TOTAL - -	3,04,83,000	2,000	9,000	10,000	9,06,000	15,000	11,000
Civil Works.							
XXX. Civil Works -	11,37,000	46,000	53,000	12,000	82,000	1,00,000	—
Miscellaneous.							
XXXIII. Receipts in aid of Superannuation.	3,60,000	14,000	70,000	1,82,000	1,76,000	2,47,000	1,30,000
XXXIV. Stationery and Printing	13,91,000	—	25,000	15,000	1,70,000	—	—
XXXV. Miscellaneous -	2,50,000	35,000	4,19,000	34,000	1,66,000	25,000	77,000
TOTAL - -	20,01,000	49,000	5,14,000	2,31,000	5,12,000	2,72,000	2,07,000
Military Receipts.							
XXXVI. Army—							
Effective - -	2,76,75,000	—	—	—	—	—	—
Non-effective -	10,11,000	—	—	—	—	—	—
	2,86,86,000	—	—	—	—	—	—
XXXVII. Marine - -	13,71,000	—	—	—	—	—	—
XXXVIII. Military Engineering Services.	1,15,32,000	—	—	—	—	—	—
TOTAL - -	4,15,89,000	—	—	—	—	—	—
Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments.							
XXXIX. Contributions to the Central Government by Provincial Governments.	—	—	—	1,65,19,000	28,00,000	—	1,50,85,000
XXXIXA. Miscellaneous adjustments between the Central and Provincial Governments.	—	—	—	—	—	—	—
TOTAL - -	—	—	—	1,65,19,000	28,00,000	—	1,50,85,000
Extraordinary Items.							
XL. Extraordinary Receipts	—	—	—	—	7,45,000	—	—
TOTAL REVENUE -	75,33,54,000	23,63,000	86,23,000	8,83,02,000	23,31,92,000	14,61,000	3,25,49,000

PROVINCES of BRITISH INDIA and in ENGLAND for the year 1926-27—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 83,72,000	Rs. 9,13,38,000	Rs. 40,09,000	Rs. 41,98,000	Rs. 31,75,000	Rs. 30,000	Rs. 1,11,75,76,000	Rs. 2,22,93,000	Rs. 75,35,000	Rs. 1,14,74,04,000
3,000	38,000	3,000	3,000	2,000	—	3,04,08,000	76,50,000	25,86,000	4,06,44,000
—	—	—	—	—	—	10,77,000	36,000	12,000	11,25,000
3,000	38,000	3,000	3,000	2,000	—	3,14,85,000	76,86,000	25,98,000	4,17,69,000
4,000	12,000	32,000	7,000	6,000	—	14,91,000	—	—	14,91,000
2,19,000	95,000	85,000	1,50,000	55,000	1,000	17,84,000	3,53,000	1,19,000	22,56,000
1,50,000	24,000	—	1,000	1,000	—	17,77,000	9,000	3,000	17,89,000
38,000	24,000	4,000	3,000	22,000	—	10,97,000	3,40,000	1,15,000	15,52,000
4,07,000	1,43,000	89,000	1,54,000	78,000	1,000	46,58,000	7,02,000	2,37,000	55,97,000
—	—	—	—	—	—	2,76,75,000	25,85,000	8,73,000	3,11,33,000
—	—	—	—	—	—	10,11,000	11,03,000	3,73,000	24,87,000
—	—	—	—	—	—	2,86,86,000	36,88,000	12,46,000	3,36,20,000
—	—	—	—	—	—	13,71,000	—	—	13,71,000
—	—	—	—	—	—	1,15,32,000	—	—	1,15,32,000
—	—	—	—	—	—	4,15,89,000	36,88,000	12,46,000	4,65,23,000
85,73,000	50,23,000	—	22,00,000	15,00,000	12,000	5,17,12,000	—	—	5,17,12,000
—	—	—	49,000	—	—	49,000	—	—	49,000
85,73,000	50,23,000	—	22,49,000	15,00,000	12,000	5,17,61,000	—	—	5,17,61,000
—	—	—	—	—	—	7,45,000	33,32,000	11,26,000	52,03,000
1,73,59,000	9,65,54,000	41,33,000	66,11,000	47,61,000	43,000	1,24,93,05,000	3,77,01,000	1,27,42,000	1,29,97,48,000

No. 2.—Revised Estimate of the Expenditure of the Central Government

Heads of Expenditure.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenues.							
1. Customs	25,60,000	16,000	14,000	18,36,000	25,66,000	—	—
2. Taxes on Income	10,20,000	14,000	66,000	7,65,000	14,97,000	—	6,36,000
3. Salt	61,96,000	—	—	25,50,000	33,27,000	—	—
4. Opium	31,000	—	—	—	46,000	—	1,05,19,000
5. Land Revenue	2,19,000	3,05,000	7,35,000	—	—	—	—
6. Excise	5,46,000	27,000	4,85,000	—	—	—	—
7. Stamps	9,000	5,000	34,000	—	1,32,000	—	—
8. Forest	23,21,000	34,000	6,94,000	—	—	—	—
9. Registration	15,000	3,000	13,000	—	—	—	—
Total	1,29,17,000	4,04,000	20,41,000	51,51,000	75,68,000	—	1,11,55,000
Salt and Other Capital Outlay charged to Revenue.							
3A. Capital outlay on Salt Works	5,89,000	—	—	—	—	—	—
7A. Capital outlay on Security Printing Press.	—	—	—	—	2,50,000	—	—
Total	5,89,000	—	—	—	2,50,000	—	—
Railway Revenue Account.							
10. State Railways:—							
Interest on Debt	14,53,89,000	—	—	—	—	—	—
Interest on Capital contributed by Companies.	2,97,000	—	—	—	—	—	—
11. Subsidised Companies	8,53,000	—	—	—	—	—	—
12. Miscellaneous Railway Expenditure.	61,63,000	—	—	—	—	—	—
Total	15,27,02,000	—	—	—	—	—	—
Irrigation, &c., Revenue Account.							
14. Works for which Capital Accounts are kept—Interest on Debt.	1,15,000	1,15,000	9,73,000	—	—	—	—
15. Other Revenue Expenditure	44,000	46,000	2,25,000	—	—	—	—
Total	1,59,000	1,61,000	11,98,000	—	—	—	—
Irrigation, &c., Capital Account (charged to Revenue).							
16. Construction of Irrigation, &c., Works—Financed from Ordinary Revenues.	—	21,000	27,000	—	—	—	—
Posts and Telegraphs Revenue Account.							
17. Posts and Telegraphs:—							
Interest on Debt	58,43,000	—	—	—	—	—	—
Carried forward	17,22,10,000	5,86,000	32,66,000	51,51,000	78,18,000	—	1,11,55,000

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1926–27.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23,000	11,14,000	11,000	1,000	—	—	81,41,000	1,24,000	42,000	83,07,000
5,65,000	7,87,000	2,96,000	3,42,000	1,71,000	2,000	61,61,000	86,000	29,000	62,76,000
—	1,52,000	77,000	—	1,000	—	1,23,03,000	40,000	14,000	1,23,57,000
—	—	—	—	—	—	1,05,96,000	49,000	16,000	1,06,61,000
—	—	—	—	—	—	12,59,000	4,000	1,000	12,64,000
—	—	—	—	—	—	10,58,000	17,000	6,000	10,81,000
—	—	—	—	—	—	1,80,000	—	—	1,80,000
—	—	—	—	—	—	30,49,000	1,76,000	59,000	32,84,000
—	—	—	—	—	—	31,000	—	—	31,000
5,88,000	20,53,000	3,84,000	3,43,000	1,72,000	2,000	4,27,78,000	4,96,000	1,67,000	4,34,41,000
—	—	—	—	—	—	5,89,000	—	—	5,89,000
—	—	—	—	—	—	2,50,000	—	—	2,50,000
—	—	—	—	—	—	8,39,000	—	—	8,39,000
—	—	—	—	—	—	14,53,89,000	7,42,11,000	2,50,81,000	24,46,81,000
—	—	—	—	—	—	2,97,000	1,14,91,000	38,84,000	1,56,72,000
—	—	—	—	—	—	8,53,000	—	—	8,53,000
—	—	—	—	—	—	61,63,000	5,41,000	1,83,000	68,87,000
—	—	—	—	—	—	15,27,02,000	8,62,43,000	2,91,48,000	26,80,93,000
—	—	—	—	—	—	12,03,000	—	—	12,03,000
—	—	—	—	—	—	3,15,000	64,000	22,000	4,01,000
—	—	—	—	—	—	15,18,000	64,000	22,000	16,04,000
—	—	—	—	—	—	48,000	—	—	48,000
—	—	—	—	—	—	58,43,000	—	—	58,43,000
5,88,000	20,53,000	3,84,000	3,43,000	1,72,000	2,000	20,37,28,000	8,68,03,000	2,93,37,000	31,98,68,000

No. 2.—Revised Estimate of the Expenditure of the Central Government in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	17,22,10,000	5,86,000	32,66,000	51,51,000	78,18,000	—	1,11,55,000
Posts and Telegraphs Capital Account (charged to Revenue).							
18. Capital outlay on Posts and Telegraphs :—							
Indian Postal and Telegraph Department.	18,52,000	—	—	—	—	—	—
Indo-European Telegraph Department.	1,56,000	—	—	—	—	—	—
Total - -	20,08,000	—	—	—	—	—	—
Debt Services.							
19. Interest on ordinary Debt -	10,10,72,000	3,35,000	1,35,000	1,01,67,000	6,90,00,000	14,60,000	68,00,000
Deduct—Amount chargeable to—							
Railways - -	*-14,53,89,000*	—	—	—	—	—	—
Irrigation - -	*—1,15,000*	*—1,15,000*	*—9,73,000*	—	—	—	—
Posts and Telegraphs -	*—59,20,000*	—	—	—	—	—	—
Other Commercial Departments.	*—7,82,000*	—	—	—	*—2,84,000*	—	—
Provincial Loans Fund -	*-5,34,33,000*	—	—	—	—	—	—
Remainder chargeable to Ordinary Debt.	*-10,45,67,000*	2,20,000	*—8,38,000*	1,01,67,000	6,87,16,000	14,60,000	68,00,000
20. Interest on other obligations	3,76,20,000	16,000	—	8,91,000	32,99,000	18,46,000	17,23,000
21. Reduction or avoidance of debt	4,97,15,000	—	—	—	—	—	—
Total - -	*—1,72,32,000*	2,36,000	*—8,38,000*	1,10,58,000	7,20,15,000	33,06,000	85,23,000
Civil Administration.							
22. General Administration :—							
A.—Heads of Provinces (including Governor-General and Executive Councils).	20,26,000	—	1,52,000	—	—	—	—
B.—Legislative Bodies -	6,18,000	—	—	—	—	—	—
C.—Secretariat and Head quarters Establishment.	69,09,000	—	3,68,000	38,000	1,54,000	41,000	7,29,000
E.—District Administration -	3,82,000	2,00,000	11,86,000	—	—	—	—
F.—Home Administration, &c.	—	—	—	—	—	—	—
23. Audit - - -	29,87,000	—	—	6,52,000	10,47,000	7,56,000	3,64,000
24. Administration of Justice -	5,33,000	68,000	6,84,000	—	90,000	38,000	—
25. Jails and Convict Settlements	30,99,000	94,000	6,93,000	—	—	—	—
26. Police - - -	21,05,000	11,79,000	51,30,000	—	6,19,000	74,000	21,000
27. Ports and Pilotage - -	18,69,000	—	—	—	3,67,000	—	—
28. Ecclesiastical - -	7,55,000	35,000	90,000	2,35,000	3,92,000	—	3,20,000
29. Political - - -	65,33,000	39,63,000	99,01,000	2,39,000	16,00,000	—	2,01,000
30. Scientific Department -	77,38,000	10,000	6,000	—	—	8,000	—
31. Education - - -	14,26,000	2,66,000	13,33,000	—	32,000	—	6,50,000
32. Medical - - -	19,26,000	3,17,000	5,11,000	—	4,000	—	—
33. Public Health - -	14,55,000	13,000	1,05,000	24,000	60,000	—	—
34. Agriculture - - -	23,30,000	95,000	1,38,000	—	—	—	—
35. Industries - - -	84,57,000	—	—	—	—	—	—
36. Aviation - - -	15,07,000	—	—	—	—	—	—
37. Miscellaneous Departments -	7,06,000	2,000	4,000	54,000	38,000	—	20,000
37A. Indian Stores Department -	15,94,000	—	—	—	—	—	—
Total - -	5,49,55,000	62,42,000	2,03,01,000	12,42,000	44,03,000	9,17,000	23,05,000
Currency and Mint.							
38. Currency - - -	11,66,000	1,000	4,000	3,03,000	6,00,000	—	2,89,000
39. Mint - - - -	6,96,000	—	—	—	8,60,000	—	—
Total - -	18,62,000	1,000	4,000	3,03,000	14,60,000	—	2,89,000
Civil Works.							
41. Civil Works - - -	82,92,000	12,94,000	50,38,000	1,28,000	9,03,000	11,49,000	22,000
Carried forward - -	22,20,95,000	83,59,000	2,77,71,000	1,78,82,000	8,65,99,000	53,72,000	2,22,94,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1926-27—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,88,000	20,53,000	3,84,000	3,43,000	1,72,000	2,000	20,37,28,000	8,68,03,000	2,93,37,000	31,98,68,000
—	—	—	—	—	—	18,52,000	—	—	18,52,000
—	—	—	—	—	—	1,56,000	7,000	2,000	1,65,000
—	—	—	—	—	—	20,08,000	7,000	2,000	20,17,000
46,57,000	31,00,000	10,00,000	15,70,000	1,30,000	5,000	19,94,31,000	13,04,45,000	4,40,87,000	37,39,63,000
—	—	—	—	—	—	*-14,53,89,000*	*-7,42,11,000*	*-2,50,81,000*	*-24,46,81,000*
—	—	—	—	—	—	*-12,03,000*	—	—	*-12,03,000*
—	—	—	—	—	—	*-59,20,000*	—	—	*-59,20,000*
—	—	—	—	—	—	*-10,66,000*	—	—	*-10,66,000*
—	—	—	—	—	—	*-5,34,33,000*	—	—	*-5,34,33,000*
46,57,000	31,00,000	10,00,000	15,70,000	1,30,000	5,000	*-75,80,000*	5,62,34,000	1,90,06,000	6,76,60,000
11,54,000	5,65,000	9,54,000	9,71,000	2,64,000	16,000	4,93,19,000	1,31,000	44,000	4,94,94,000
—	—	—	—	—	—	4,97,15,000	—	—	4,97,15,000
58,11,000	36,65,000	19,54,000	25,41,000	3,94,000	21,000	9,14,54,000	5,63,65,000	1,90,50,000	16,68,69,000
—	—	—	—	—	—	21,78,000	—	—	21,78,000
—	—	—	—	—	—	6,18,000	—	—	6,18,000
—	—	—	—	—	—	82,39,000	—	—	82,39,000
—	—	—	—	—	—	17,68,000	—	—	17,68,000
—	—	—	—	—	—	—	29,99,000	10,14,000	40,13,000
5,24,000	8,45,000	3,92,000	2,82,000	2,69,000	—	81,18,000	2,78,000	94,000	84,90,000
—	—	—	—	—	—	14,13,000	36,000	12,000	14,61,000
—	—	—	—	—	—	38,86,000	26,000	9,000	39,21,000
2,000	—	—	—	—	—	91,30,000	1,47,000	50,000	93,27,000
—	8,53,000	9,000	—	—	—	30,98,000	3,27,000	1,10,000	35,35,000
2,79,000	1,17,000	34,000	1,07,000	19,000	—	23,83,000	6,85,000	2,32,000	33,00,000
8,02,000	65,96,000	81,000	36,000	19,46,000	—	3,18,98,000	7,82,000	2,64,000	3,29,44,000
—	—	—	—	—	—	77,62,000	7,51,000	2,54,000	87,67,000
15,000	—	8,000	2,000	—	—	37,32,000	71,000	24,000	38,27,000
27,000	—	—	—	—	—	27,85,000	1,97,000	67,000	30,49,000
—	—	—	—	—	—	16,57,000	1,05,000	35,000	17,97,000
—	—	—	—	—	—	25,63,000	1,25,000	42,000	27,30,000
—	—	—	—	—	—	84,57,000	30,000	10,000	84,97,000
—	—	—	—	—	—	15,07,000	3,000	1,000	15,11,000
10,000	32,000	1,000	3,000	20,000	—	8,90,000	2,22,000	75,000	11,87,000
—	—	—	—	—	—	15,94,000	—	—	15,94,000
16,59,000	84,43,000	5,25,000	4,30,000	22,54,000	—	10,36,76,000	67,84,000	22,93,000	11,27,53,000
1,82,000	3,45,000	60,000	49,000	40,000	1,000	30,40,000	23,35,000	7,89,000	61,64,000
—	—	—	—	—	—	15,56,000	53,000	18,000	16,27,000
1,82,000	3,45,000	60,000	49,000	40,000	1,000	45,96,000	23,88,000	8,07,000	77,91,000
9,50,000	1,67,000	6,01,000	25,000	2,77,000	1,000	1,88,47,000	1,33,000	45,000	1,90,25,000
91,90,000	1,46,73,000	35,24,000	33,88,000	31,37,000	25,000	42,43,09,000	15,24,80,000	5,15,34,000	62,83,23,000

No. 2.—Revised Estimate of the Expenditure of the Central Government in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	22,20,95,000	83,59,000	2,77,71,000	1,78,82,000	8,65,99,000	53,72,000	2,22,94,000
Miscellaneous.							
43. Famine Relief - -	1,04,000	—	—	—	10,000	—	—
44. Territorial and Political Pensions.	1,65,000	36,000	54,000	2,79,000	4,44,000	6,75,000	6,97,000
45. Superannuation Allowances and Pensions.	*—35,75,000*	95,000	5,14,000	6,78,000	7,31,000	15,16,000	6,40,000
46. Stationery and Printing -	20,61,000	1,000	1,24,000	36,000	1,28,000	33,000	15,000
47. Miscellaneous - -	23,45,000	2,77,000	73,000	37,000	1,40,000	3,000	31,000
Total - -	11,00,000	4,09,000	7,65,000	10,30,000	14,53,000	22,27,000	13,83,000
Military Services.							
48. Army—Effective - -	38,52,28,000	—	—	—	—	—	—
Non-effective -	3,47,04,000	—	—	—	—	—	—
	41,99,32,000	—	—	—	—	—	—
49. Marine - - -	41,65,000	—	—	—	—	—	—
50. Military Engineer Services -	4,43,37,000	—	—	—	—	—	—
Total - -	46,84,34,000	—	—	—	—	—	—
Provincial Contributions and Miscellaneous Adjustments between Central Government and Provincial Governments.							
51A. Miscellaneous adjustments between Central and Provincial Governments.	—	—	—	—	4,03,000	—	—
Extraordinary Items.							
52. Extraordinary payments -	5.00,000	—	—	—	—	—	—
52A. Transfers to Revenue Reserve Fund.	2,82,04,000	—	—	—	—	—	—
Total Expenditure charged to Revenue.	72,03,33,000	87,68,000	2,85,36,000	1,89,12,000	8,84,55,000	75,99,000	2,36,77,000
Capital Expenditure not charged to Revenue.							
52. Capital outlay on Security Printing.	—	—	—	—	15,53,000	—	—
53. Construction of State Railways	14,62,37,000	—	—	—	—	—	—
53A. Discharge of Debentures -	—	—	—	—	—	—	—
55. Construction of Irrigation Works.	—	—	*—76,000*	—	—	—	—
56. Capital outlay on Posts and Telegraphs:—							
Indian Posts and Telegraphs Department.	22,39,000	—	—	—	—	—	—
Indo-European Telegraph Department.	*—4,10,000*	—	—	—	—	—	—
Total - -	18,29,000	—	—	—	—	—	—
56E. Capital outlay on Vizagapatam Port.	25,43,000	—	—	—	—	—	—
56F. Currency Capital outlay -	—	—	—	—	8,53,000	—	—
57. Initial Expenditure on New Capital at Delhi.	71,96,000	—	—	—	—	—	—
60B. Payment of commuted value of pensions.	35,00,000	—	—	—	—	—	—
Total Capital Expenditure not charged to Revenue.	16,13,05,000	—	*—76,000*	—	24,06,000	—	—

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1926–27—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
91,90,000	1,46,73,000	35,24,000	33,88,000	31,37,000	25,000	42,43,09,000	15,24,80,000	5,15,34,000	62,83,23,000
—	—	—	—	—	—	1,14,000	—	—	1,14,000
67,000	1,29,000	44,000	3,79,000	6,000	1,000	29,76,000	1,11,000	38,000	31,25,000
4,35,000	99,000	1,54,000	1,84,000	43,000	—	15,14,000	1,86,46,000	63,02,000	2,64,62,000
30,000	52,000	15,000	8,000	1,000	—	25,04,000	5,22,000	1,76,000	32,02,000
30,000	12,000	1,000	25,09,000	17,000	—	54,75,000	13,81,000	4,67,000	73,23,000
5,62,000	2,92,000	2,14,000	30,80,000	67,000	1,000	1,25,83,000	2,06,60,000	69,83,000	4,02,26,000
—	—	—	—	—	—	38,52,28,000	6,20,37,000	2,09,67,000	46,82,32,000
—	—	—	—	—	—	3,47,04,000	3,54,47,000	1,19,80,000	8,21,31,000
—	—	—	—	—	—	41,99,32,000	9,74,84,000	3,29,47,000	55,03,63,000
—	—	—	—	—	—	41,65,000	19,60,000	6,63,000	67,88,000
—	—	—	—	—	—	4,43,37,000	4,00,000	1,35,000	4,48,72,000
—	—	—	—	—	—	46,84,34,000	9,98,44,000	3,37,45,000	60,20,23,000
—	—	32,000	29,000	8,000	—	4,72,000	—	—	4,72,000
—	—	—	—	—	—	5,00,000	—	—	5,00,000
—	—	—	—	—	—	2,82,04,000	—	—	2,82,04,000
97,52,000	1,49,65,000	37,70,000	64,97,000	32,12,000	26,000	93,45,02,000	27,29,84,000	9,22,62,000	1,29,97,48,000
—	—	—	—	—	—	15,53,000	86,000	29,000	16,68,000
—	—	—	—	—	—	14,62,37,000	9,25,00,000	3,12,63,000	27,00,00,000
—	—	—	—	—	—	—	1,96,89,000	66,54,000	2,63,43,000
—	—	—	—	—	—	*—76,000*	—	—	*—76,000*
—	—	—	—	—	—	22,39,000	8,61,000	2,91,000	33,91,000
—	—	—	—	—	—	*—4,10,000*	1,15,000	39,000	*—2,56,000*
—	—	—	—	—	—	18,29,000	9,76,000	3,30,000	31,35,000
—	—	—	—	—	—	25,43,000	9,50,000	3,21,000	38,14,000
—	—	—	—	—	—	8,53,000	6,000	2,000	8,61,000
—	—	—	—	—	—	71,96,000	2,27,000	77,000	75,00,000
—	—	—	—	—	—	35,00,000	—	—	35,00,000
—	—	—	—	—	—	16,36,35,000	11,44,34,000	3,86,76,000	31,67,45,000

Revised Estimate of the Revenue of the Government of Madras in India and in England for 1926–27.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	3,58,000	—	—	3,58,000
V.	Land Revenue	7,40,05,200	—	—	7,40,05,200
VI.	Excise	5,05,32,700	—	—	5,05,32,700
VII.	Stamps	2,47,93,400	—	—	2,47,93,400
VIII.	Forest	54,40,400	—	—	54,40,400
IX.	Registration	39,22,900	—	—	39,22,900
	Total	15,90,52,600	—	—	15,90,52,600
	Irrigation, &c., Works.				
XIII.	Works for which Capital Accounts are kept	*—39,77,700*	—	—	*—39,77,700*
XIV.	Works for which no Capital Accounts are kept	1,04,700	—	—	1,04,700
	Total	*—38,73,000*	—	—	*—38,73,000*
	Interest Receipts.				
XVI.	Interest	20,80,200	—	—	20,80,200
	Civil Administration.				
XVII.	Administration of Justice	12,61,000	—	—	12,61,000
XVIII.	Jails and Convict Settlements	8,29,500	—	—	8,29,500
XIX.	Police	9,98,800	—	—	9,98,800
XXI.	Education	6,48,600	—	—	6,48,600
XXII.	Medical	4,46,600	—	—	4,46,600
XXIII.	Public Health	31,200	—	—	31,200
XXIV.	Agriculture	2,77,500	—	—	2,77,500
XXV.	Industries	8,35,000	—	—	8,35,000
XXVI.	Miscellaneous Departments	4,40,000	—	—	4,40,000
	Total	57,68,200	—	—	57,68,200
	Civil Works.				
XXX.	Civil Works	7,77,200	—	—	7,77,200
	Miscellaneous.				
XXXIII.	Receipts in aid of Superannuation	5,97,300	—	—	5,97,300
XXXIV.	Stationery and Printing	2,55,600	500	—	2,56,100
XXXV.	Miscellaneous	7,44,500	—	—	7,44,500
	Total	15,97,400	500	—	15,97,900
	Total Revenue	16,54,02,600	500	—	16,54,03,100

REVISED ESTIMATE of the EXPENDITURE of the Government of MADRAS in India and in England for 1926-27.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	40,92,000	29,600	10,000	41,31,600
6. Excise	42,69,400	12,100	4,200	42,85,700
7. Stamps	6,20,500	6,500	2,200	6,29,200
8. Forest	44,55,700	1,12,100	37,900	46,05,700
9. Registration	25,74,100	—	—	25,74,100
Total	1,60,11,700	1,60,300	54,300	1,62,26,300
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE :				
8A. Forest Capital outlay charged to Revenue	5,75,800	—	—	5,75,800
IRRIGATION, &C., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenue	54,81,400	1,800	600	54,83,800
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works	17,900	—	—	17,900
DEBT SERVICES.				
19. Interest on ordinary Debt	56,01,400	—	—	56,01,400
21. Reduction or avoidance of Debt	33,77,000	—	—	33,77,000
Total	89,78,400	—	—	89,78,400
CIVIL ADMINISTRATION.				
22. General Administration	2,27,92,100	4,30,800	1,45,400	2,33,68,300
24. Administration of Justice	93,49,000	1,99,300	67,300	96,15,600
25. Jails and Convict Settlements	29,54,700	15,900	5,400	29,76,000
26. Police	1,84,68,800	3,02,100	1,02,000	1,88,72,900
27. Ports and Pilotage	38,800	—	—	38,800
30. Scientific Departments	2,50,700	12,700	4,200	2,67,600
31. Education	1,97,71,300	1,70,000	57,100	1,99,98,400
32. Medical	65,13,900	3,22,700	1,08,900	69,45,500
33. Public Health	35,24,700	53,600	18,000	35,96,300
34. Agriculture	31,88,800	85,100	28,800	33,02,700
35. Industries	16,68,600	1,35,300	45,600	18,49,500
37. Miscellaneous Departments	17,85,400	16,300	5,500	18,07,200
Total	9,03,06,800	17,43,800	5,88,200	9,26,38,800
CIVIL WORKS.				
41. Civil Works	1,17,06,900	3,49,800	1,18,000	1,21,74,700
MISCELLANEOUS.				
43. Famine Relief and Insurance	6,61,000	—	—	6,61,000
45. Superannuation Allowances and Pensions	47,23,500	10,12,000	3,41,600	60,77,100
46. Stationery and Printing	16,83,900	2,64,700	89,300	20,37,900
47. Miscellaneous	3,51,500	28,800	9,700	3,90,000
Total	74,19,900	13,05,500	4,40,600	91,66,000
51. Contributions to the Central Government by Provincial Governments	1,65,19,000	—	—	1,65,19,000
Total Expenditure charged to Revenue	15,70,17,800	35,61,200	12,01,700	16,17,80,700
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital outlay on Forests	58,400	—	—	58,400
55. Construction of Irrigation, &c., Works	77,19,600	4,02,900	1,36,100	82,58,600
56C. Capital outlay on Industrial Development	1,39,200	—	—	1,39,200
60. Civil Works	11,71,000	—	—	11,71,000
60B. Payment of Commuted Value of Pensions	13,20,000	—	—	13,20,000
Total Capital Expenditure not charged to Revenue	1,04,08,200	4,02,900	1,36,100	1,09,47,200

Revised Estimate of the Revenue of the Government of Bombay in India and in England for 1926–27.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	Principal Heads of Revenue.				
V.	Land Revenue	5,23,10,000	—	—	5,23,10,000
VI.	Excise	4,27,35,000	—	—	4,27,35,000
VII.	Stamps	1,86,00,000	—	—	1,86,00,000
VIII.	Forest	73,12,000	—	—	73,12,000
IX.	Registration	12,60,000	—	—	12,60,000
IXA.	Scheduled Taxes	22,20,000	—	—	22,20,000
	Total	12,44,37,000	—	—	12,44,37,000
	Irrigation, &c. Works.				
XIII.	Works for which Capital Accounts are kept	61,30,000	—	—	61,30,000
XIV.	Works for which no Capital Accounts are kept	90,000	—	—	90,000
	Total	62,20,000	—	—	62,20,000
	Interest Receipts.				
XVI.	Interest	1,71,77,000	—	—	1,71,77,000
	Civil Administration.				
XVII.	Administration of Justice	18,20,000	—	—	18,20,000
XVIII.	Jails and Convict Settlements	5,63,000	—	—	5,63,000
XIX.	Police	6,44,000	—	—	6,44,000
XXI.	Education	10,56,000	—	—	10,56,000
XXII.	Medical	5,65,000	—	—	5,65,000
XXIII.	Public Health	4,91,000	—	—	4,91,000
XXIV.	Agriculture	3,03,000	—	—	3,03,000
XXV.	Industries	5,000	—	—	5,000
XXVI.	Miscellaneous Departments	2,02,000	—	—	2,02,000
	Total	56,49,000	—	—	56,49,000
	Civil Works.				
XXX.	Civil Works	15,50,000	—	—	15,50,000
	Miscellaneous.				
XXXIII.	Receipts in aid of Superannuation	16,87,000	—	—	16,87,000
XXXIV.	Stationery and Printing	3,00,000	—	—	3,00,000
XXXV.	Miscellaneous	3,68,000	—	—	3,68,000
	Total	23,55,000	—	—	23,55,000
XXXIXA.	Miscellaneous adjustments between Central and Provincial Governments	5,29,000	—	—	5,29,000
XL.	Extraordinary Receipts	1,54,000	—	—	1,54,000
	Total Revenue	15,80,71,000	—	—	15,80,71,000
	Capital Receipts.				
XLII.	Bombay Development Scheme	27,17,000	—	—	27,17,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BOMBAY in India and in England for 1926-27.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	66,49,000	33,000	11,000	66,93,000
6. Excise	62,37,000	1,500	500	62,39,000
7. Stamps	3,51,000	—	—	3,51,000
8. Forest	41,37,000	—	—	41,37,000
9. Registration	6,81,000	8,000	3,000	6,92,000
9A. Scheduled Taxes	20,000	—	—	20,000
Total	1,80,75,000	42,500	14,500	1,81,32,000
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital outlay	2,59,900	800	300	2,61,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	54,18,000	—	—	54,18,000
15. Other Revenue Expenditure financed from ordinary Revenue	28,29,000	—	—	28,29,000
15A. Other Revenue Expenditure financed from Famine Insurance Grant	8,84,000	—	—	8,84,000
Total	91,31,000	—	—	91,31,000
IRRIGATION, &C., CAPITAL ACCOUNT (CHARGED TO REVENUE).				
16. Construction of Irrigation, &c., Works—Financed from Famine Insurance Grant	10,00,000	—	—	10,00,000
DEBT SERVICES.				
19. Interest on ordinary Debt	2,33,53,000	—	—	2,33,53,000
21. Reduction or avoidance of Debt	12,69,000	—	—	12,69,000
Total	2,46,22,000	—	—	2,46,22,000
CIVIL ADMINISTRATION.				
22. General Administration	2,24,40,000	—	—	2,24,40,000
24. Administration of Justice	73,83,000	—	—	73,83,000
25. Jails and Convict Settlements	25,39,000	1,000	1,000	25,41,000
26. Police	1,69,93,000	3,000	1,000	1,69,97,000
27. Ports and Pilotage	22,000	—	—	22,000
30. Scientific Departments	65,000	—	—	65,000
31. Education	2,04,64,000	—	—	2,04,64,000
32. Medical	48,96,000	23,000	8,000	49,27,000
33. Public Health	25,61,000	8,000	3,000	25,72,000
34. Agriculture	27,49,000	—	—	27,49,000
35. Industries	1,00,000	—	—	1,00,000
37. Miscellaneous Departments	4,38,000	—	—	4,38,000
Total	8,06,50,000	35,000	13,000	8,06,98,000
CIVIL WORKS.				
41. Civil Works	1,36,72,000	1,12,000	37,000	1,38,21,000
MISCELLANEOUS.				
43A. Famine Relief and Insurance	14,95,000	—	—	14,95,000
43B. Transfers to Famine Insurance Fund	29,81,000	—	—	29,81,000
45. Superannuation Allowances and Pensions	55,54,000	—	—	55,54,000
46. Stationery and Printing	16,01,000	2,00,000	68,000	18,69,000
47. Miscellaneous	34,32,000	—	—	34,32,000
Total	1,50,63,000	2,00,000	68,000	1,53,31,000
51. Contributions to the Central Government by Provincial Governments	56,00,000	—	—	56,00,000
Total Expenditure charged to Revenue	16,80,72,900	3,90,000	1,32,800	16,85,96,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation Works	1,76,88,000	16,87,000	5,71,000	1,99,46,000
56A. Capital outlay on improvement of Public Health	5,47,000	56,000	19,000	6,22,000
59. Bombay Development Scheme	40,18,300	99,200	33,500	41,51,000
60. Civil Works	45,54,000	—	—	45,54,000
60A Other Provincial Works not charged to Revenue	10,57,000	—	—	10,57,000
60B. Commuted Value of Pensions	5,00,000	—	—	5,00,000
Total Capital Expenditure not charged to Revenue	2,83,64,300	18,42,200	6,23,500	3,08,30,000

Revised Estimate of the Revenue of the Government of Bengal in India and in England for 1926–27.

HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue.				
V. Land Revenue	3,09,44,000	—	—	3,09,44,000
VI. Excise	2,26,00,000	—	—	2,26,00,000
VII. Stamps	3,32,00,000	—	—	3,32,00,000
VIII. Forest	30,75,000	—	—	30,75,000
IX. Registration	39,00,000	—	—	39,00,000
IXA. Scheduled Taxes	19,50,000	—	—	19,50,000
Total	9,56,69,000	—	—	9,56,69,000
Railways.				
XII. Subsidised Companies	1,24,000	—	—	1,24,000
Irrigation, &c., Works.				
XIII. Works for which Capital Accounts are kept	*—1,74,000*	*—26,000*	*—9,000*	*—2,09,000*
XIV. Works for which no Capital Accounts are kept	2,12,000	—	—	2,12,000
Total	38,000	*—26,000*	*—9,000*	3,000
Interest Receipts.				
XVI. Interest	4,73,000	—	—	4,73,000
Civil Administration.				
XVII. Administration of Justice	13,87,000	—	—	13,87,000
XVIII. Jails and Convict Settlements	10,36,000	—	—	10,36,000
XIX. Police	5,76,000	—	—	5,76,000
XX. Ports and Pilotage	36,000	—	—	36,000
XXI. Education	12,78,000	—	—	12,78,000
XXII. Medical	7,55,000	—	—	7,55,000
XXIII. Public Health	94,000	—	—	94,000
XXIV. Agriculture	3,19,000	—	—	3,19,000
XXV. Industries	6,64,000	—	—	6,64,000
XXVI. Miscellaneous Departments	26,000	—	—	26,000
Total	61,71,000	—	—	61,71,000
Civil Works.				
XXX. Civil Works	6,00,000	—	—	6,00,000
Miscellaneous.				
XXXIII. Receipts in aid of Superannuation	7,12,000	—	—	7,12,000
XXXIV. Stationery and Printing	1,86,000	—	—	1,86,000
XXXV. Miscellaneous	10,42,000	—	—	10,42,000
Total	19,40,000	—	—	19,40,000
Total Revenue	10,50,15,000	*—26,000*	*—9,000*	10,49,80,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BENGAL in India and in England for 1926–27.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	39,52,000	19,000	6,000	39,77,000
6. Excise	24,16,000	6,000	2,000	24,24,000
7. Stamps	8,62,000	—	—	8,62,000
8. Forest	13,83,000	65,000	21,000	14,69,000
9. Registration	18,98,000	—	—	18,98,000
9A. Scheduled Taxes	15,000	—	—	15,000
Total	1,05,26,000	90,000	29,000	1,06,45,000
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	3,43,000	—	—	3,43,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	18,76,000	—	—	18,76,000
15. Other Revenue Expenditure financed from ordinary Revenue	16,45,000	49,000	16,000	17,10,000
Total	35,21,000	49,000	16,000	35,86,000
IRRIGATION, &C., CAPITAL ACCOUNT (charged to Revenue).				
16. Construction of Irrigation, &c., Works	5,000	—	—	5,000
DEBT SERVICES.				
19. Interest on ordinary Debt	*—7,52,000*	—	—	*—7,52,000*
20. Interest on other obligations	4,000	—	—	4,000
Total	*—7,48,000*	—	—	*—7,48,000*
CIVIL ADMINISTRATION.				
22. General Administration	1,17,76,000	5,53,000	1,84,000	1,25,13,000
24. Administration of Justice	1,07,01,000	3,18,000	1,06,000	1,11,25,000
25. Jails and Convict Settlements	32,42,000	36,000	12,000	32,90,000
26. Police	1,84,83,000	3,06,000	1,02,000	1,88,91,000
27. Ports and Pilotage	6,83,000	7,000	2,000	6,92,000
30. Scientific Departments	57,000	—	—	57,000
31. Education	1,35,17,000	1,50,000	49,000	1,37,16,000
32. Medical	57,83,000	2,25,000	74,000	60,82,000
33. Public Health	35,36,000	39,000	13,000	35,88,000
34. Agriculture	21,42,000	49,000	16,000	22,07,000
35. Industries	11,80,000	51,000	18,000	12,49,000
37. Miscellaneous Departments	2,34,000	89,000	30,000	3,53,000
Total	7,13,34,000	18,23,000	6,06,000	7,37,63,000
CIVIL WORKS.				
41. Civil Works	1,14,39,000	1,08,000	36,000	1,15,83,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	2,00,000	—	—	2,00,000
45. Superannuation Allowances and Pensions	53,56,000	8,51,000	2,84,000	64,91,000
46. Stationery and Printing	17,79,000	14,000	4,000	17,97,000
47. Miscellaneous	4,82,000	27,000	9,000	5,18,000
Total	78,17,000	8,92,000	2,97,000	90,06,000
Total Expenditure charged to Revenue	10,42,37,000	29,62,000	9,84,000	10,81,83,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	4,38,000	—	—	4,38,000
60. Civil Works	7,70,000	—	—	7,70,000
60B. Payment of Commuted Value of Pension	12,17,000	—	—	12,17,000
Total Capital Expenditure not charged to Revenue	24,25,000	—	—	24,25,000

REVISED ESTIMATE of the REVENUE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1926–27.

	HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	6,97,97,000	—	—	6,97,97,000
VI.	Excise	1,36,57,000	—	—	1,36,57,000
VII.	Stamps	1,77,67,000	—	—	1,77,67,000
VIII.	Forest	58,28,000	—	—	58,28,000
IX.	Registration	14,14,000	—	—	14,14,000
	Total	10,84,63,000	—	—	10,84,63,000
	RAILWAYS.				
XII.	Subsidised Companies	1,90,000	—	—	1,90,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	1,06,96,500	—	—	1,06,96,500
XIV.	Works for which no Capital Accounts are kept	19,000	—	—	19,000
	Total	11,93,68,500	—	—	11,93,68,500
	INTEREST RECEIPTS.				
XVI.	Interest	10,17,400	—	—	10,17,400
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	14,74,000	—	—	14,74,000
XVIII.	Jails and Convict Settlements	7,30,000	—	—	7,30,000
XIX.	Police	2,42,500	—	—	2,42,500
XXI.	Education	10,14,000	—	—	10,14,000
XXII.	Medical	1,19,000	—	—	1,19,000
XXIII.	Public Health	2,03,000	—	—	2,03,000
XXIV.	Agriculture	5,11,000	—	—	5,11,000
XXV.	Industries	60,000	—	—	60,000
XXVI.	Miscellaneous Departments	72,000	—	—	72,000
	Total	44,25,500	—	—	44,25,500
	CIVIL WORKS.				
XXX.	Civil Works	4,32,000	—	—	4,32,000
	MISCELLANEOUS.				
XXXII.	Transfers from Famine Insurance Fund	17,32,300	—	—	17,32,300
XXXIII.	Receipts in aid of Superannuation	8,63,000	—	—	8,63,000
XXXIV.	Stationery and Printing	3,81,400	—	—	3,81,400
XXXV.	Miscellaneous	10,15,000	—	—	10,15,000
	Total	39,91,700	—	—	39,91,700
XL.	Extraordinary Receipts	29,50,000	—	—	29,50,000
	Total Revenue	13,21,85,100	—	—	13,21,85,100

REVISED ESTIMATE of the EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1926–27.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5. Land Revenue	86,76,000	12,000	4,100	86,92,100
6. Excise	12,54,000	17,000	5,700	12,76,700
7. Stamps	3,55,000	—	—	3,55,000
8. Forest	32,62,800	80,500	27,200	33,70,500
9. Registration	4,66,000	—	—	4,66,000
Total	1,40,13,800	1,09,500	37,000	1,41,60,300
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital outlay	1,20,200	—	—	1,20,200
RAILWAYS.				
10. Interest on Debt	9,400	—	—	9,400
11. Subsidised Companies	5,400	—	—	5,400
12. Miscellaneous Railway Expenditure	2,000	—	—	2,000
Total	16,800	—	—	16,800
IRRIGATION &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	75,77,100	—	—	75,77,100
15. Other Revenue Expenditure financed from ordinary Revenue	2,55,000	1,56,000	52,700	4,63,700
15(1). Other Revenue Expenditure financed from Famine Insurance Fund	10,000	—	—	10,000
Total	78,42,100	1,56,000	52,700	80,50,800
IRRIGATION, &C., CAPITAL ACCOUNT.				
16. Construction of Irrigation Works :—				
(A) Financed from Famine Insurance Fund	4,26,000	—	—	4,26,000
(B) Financed from ordinary Revenue	2,52,000	—	—	2,52,000
Total	6,78,000	—	—	6,78,000
DEBT SERVICES.				
19. Interest on ordinary Debt	36,11,400	—	—	36,11,400
21. Appropriations for reduction or avoidance of Debt :— Sinking Fund	3,00,000	—	—	3,00,000
Total	39,11,400	—	—	39,11,400
CIVIL ADMINISTRATION.				
22. General Administration	1,31,17,500	6,07,000	2,05,200	1,39,29,700
24. Administration of Justice	73,77,000	1,62,200	54,800	75,94,000
25. Jails and Convict Settlements	35,57,000	20,500	6,900	35,84,400
26. Police	1,61,71,900	3,25,000	1,09,900	1,66,06,800
30. Scientific Departments	20,000	—	—	20,000
31. Education	1,84,19,300	1,59,500	53,900	1,86,32,700
32. Medical	31,36,300	1,43,300	48,400	33,28,000
33. Public Health	22,33,000	27,500	9,300	22,69,800
34. Agriculture	30,11,000	49,500	16,700	30,77,200
35. Industries	11,71,000	44,500	15,000	12,30,500
37. Miscellaneous Departments	87,000	1,000	300	88,300
Total	6,83,01,000	15,40,000	5,20,400	7,03,61,400
CIVIL WORKS.				
41. Civil Works	65,03,500	1,00,500	34,000	66,38,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	12,500	—	—	12,500
45. Superannuation Allowances and Pensions	51,66,000	10,66,000	3,60,300	65,92,300
46. Stationery and Printing	12,88,000	6,500	2,200	12,96,700
47. Miscellaneous	4,85,000	44,100	14,900	5,44,000
Total	69,51,500	11,16,600	3,77,400	84,45,500
51. Contributions to the Central Government by Provincial Governments	1,50,85,000	—	—	1,50,85,000
51A. Miscellaneous adjustments between the Central and Provincial Governments	14,000	—	—	14,000
Total	1,50,99,000	—	—	1,50,99,000
Total Expenditure charged to Revenue	12,34,37,300	30,22,600	10,21,500	12,74,81,400
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital outlay on Forests	60,000	—	—	60,000
55. Construction of Irrigation Works	1,27,56,000	20,000	6,800	1,27,82,800
56B. Capital outlay on Agricultural Improvement	1,76,300	—	—	1,76,300
60. Civil Works	44,27,000	—	—	44,27,000
60A. Other Provincial Works	4,45,100	—	—	4,45,100
60B. Payment of Commuted Value of Pensions	3,00,000	—	—	3,00,000
Total Capital Expenditure not charged to Revenue	1,81,64,400	20,000	6,800	1,81,91,200

REVISED ESTIMATE of the REVENUE of the Government of the PUNJAB in India and in England for 1926-27.

	HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	4,03,000	—	—	4,03,000
V.	Land Revenue	2,81,51,000	—	—	2,81,51,000
VI.	Excise	1,24,08,000	—	—	1,24,08,000
VII.	Stamps	1,10,07,000	—	—	1,10,07,000
VIII.	Forest	43,22,000	—	—	43,22,000
IX.	Registration	9,43,000	—	—	9,43,000
	Total	5,72,34,000	—	—	5,72,34,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	4,28,90,000	—	—	4,28,90,000
XIV.	Works for which no Capital Accounts are kept	5,03,000	—	—	5,03,000
	Total	4,33,93,000	—	—	4,33,93,000
	INTEREST RECEIPTS.				
XVI.	Interest	10,89,000	—	—	10,89,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	10,75,000	—	—	10,75,000
XVIII.	Jails and Convict Settlements	4,83,000	—	—	4,83,000
XIX.	Police	1,28,000	—	—	1,28,000
XXI.	Education	12,52,000	—	—	12,52,000
XXII.	Medical	2,97,000	—	—	2,97,000
XXIII.	Public Health	1,72,000	—	—	1,72,000
XXIV.	Agriculture	8,75,000	—	—	8,75,000
XXV.	Industries	1,00,000	—	—	1,00,000
XXVI.	Miscellaneous Departments	2,39,000	—	—	2,39,000
	Total	46,21,000	—	—	46,21,000
	CIVIL WORKS.				
XXX.	Civil Works	4,19,000	—	—	4,19,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	4,14,000	—	—	4,14,000
XXXIV.	Stationery and Printing	1,33,000	—	—	1,33,000
XXXV.	Miscellaneous	28,27,000	—	—	28,27,000
	Total	33,74,000	—	—	33,74,000
XL.	Extraordinary Receipts	94,00,000	—	—	94,00,000
	Total Revenue	11,95,30,000	—	—	11,95,30,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the PUNJAB in India and in England for 1926-27.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	43,39,000	29,000	10,000	43,78,000
6. Excise	15,56,000	—	—	15,56,000
7. Stamps	2,66,000	—	—	2,66,000
8. Forest	27,98,000	77,000	27,000	29,02,000
9. Registration	1,05,000	—	—	1,05,000
Total	90,64,000	1,06,000	37,000	92,07,000
OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest	3,50,000	7,000	3,000	3,60,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	1,08,87,000	—	—	1,08,87,000
15. Other Revenue Expenditure financed from ordinary Revenue	15,49,000	3,56,000	1,19,000	20,24,000
Total	1,24,36,000	3,56,000	1,19,000	1,29,11,000
IRRIGATION, &C., CAPITAL ACCOUNTS.				
16. Irrigation Works	1,35,84,000	—	—	1,35,84,000
DEBT SERVICES.				
19. Interest on ordinary Debt	*—10,39,000*	—	—	*—10,39,000*
21. Reduction or avoidance of Debt	2,27,000	—	—	2,27,000
Total	*—8,12,000*	—	—	*—8,12,000*
CIVIL ADMINISTRATION.				
22. General Administration	1,01,46,000	4,74,000	1,60,000	1,07,80,000
24. Administration of Justice	50,21,000	1,89,000	63,000	52,73,000
25. Jails and Convict Settlements	33,45,000	23,000	8,000	33,76,000
26. Police	1,04,58,000	2,32,000	78,000	1,07,68,000
30. Scientific Departments	62,000	—	—	62,000
31. Education	1,44,81,000	1,14,000	40,000	1,46,35,000
32. Medical	38,54,000	1,84,000	62,000	41,00,000
33. Public Health	23,02,000	69,000	22,000	23,93,000
34. Agriculture	44,05,000	1,47,000	50,000	46,02,000
35. Industries	5,99,000	22,000	8,000	6,29,000
37. Miscellaneous Departments	1,05,000	1,000	—	1,06,000
Total	5,47,78,000	14,55,000	4,91,000	5,67,24,000
CIVIL WORKS.				
41. Civil Works	1,64,36,000	1,28,000	43,000	1,66,07,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	3,81,000	—	—	3,81,000
45. Superannuation Allowances and Pensions	22,39,000	8,21,000	2,77,000	33,37,000
46. Stationery and Printing	9,33,000	26,000	9,000	9,68,000
47. Miscellaneous	44,32,000	40,000	14,000	44,86,000
Total	79,85,000	8,87,000	3,00,000	91,72,000
51. Contributions to the Central Government by Provincial Governments	85,73,000	—	—	85,73,000
51A. Miscellaneous adjustments between Central and Provincial Governments	7,000	—	—	7,000
Total	85,80,000	—	—	85,80,000
Total Expenditure charged to Revenue	12,24,01,000	29,39,000	9,93,000	12,63,33,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	8,61,000	5,35,000	1,78,000	15,74,000
56C. Capital outlay on Industrial Development	1,60,000	—	—	1,60,000
56D. Capital outlay on Hydro-Electric Scheme	14,06,000	2,58,000	86,000	17,50,000
60. Civil Works	36,54,000	30,000	10,000	36,94,000
60B. Payment of Commuted Value of Pensions	4,54,000	73,000	26,000	5,53,000
Total Capital Expenditure not charged to Revenue	65,35,000	8,96,000	3,00,000	77,31,000

REVISED ESTIMATE of the REVENUE of the Government of BURMA in India and in England for 1926–27.

HEADS OF REVENUE.		India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE.					
II.	Taxes on Income	11,06,000	—	—	11,06,000
V.	Land Revenue	5,30,00,000	—	—	5,30,00,000
VI.	Excise	1,32,65,000	—	—	1,32,65,000
VII.	Stamps	66,00,000	—	—	66,00,000
VIII.	Forest	2,08,00,000	—	—	2,08,00,000
IX.	Registration	6,70,000	—	—	6,70,000
	Total	9,54,41,000	—	—	9,54,41,000
IRRIGATION, &C., WORKS.					
XIII.	Works for which Capital Accounts are kept	24,20,000	—	—	24,20,000
XIV.	Works for which no Capital Accounts are kept	1,44,000	—	—	1,44,000
	Total	25,64,000	—	—	25,64,000
INTEREST RECEIPTS.					
XVI.	Interest	11,75,000	—	—	11,75,000
CIVIL ADMINISTRATION.					
XVII.	Administration of Justice	12,50,000	—	—	12,50,000
XVIII.	Jails and Convict Settlements	5,00,000	—	—	5,00,000
XIX.	Police	6,10,000	—	—	6,10,000
XX.	Ports and Pilotage	95,000	—	—	95,000
XXI.	Education	5,40,000	—	—	5,40,000
XXII.	Medical	2,50,000	—	—	2,50,000
XXIII.	Public Health	1,20,000	—	—	1,20,000
XXIV.	Agriculture	70,000	—	—	70,000
XXV.	Industries	4,000	—	—	4,000
XXVI.	Miscellaneous Departments	1,80,000	—	—	1,80,000
	Total	36,19,000	—	—	36,19,000
CIVIL WORKS.					
XXX.	Civil Works	12,56,000	—	—	12,56,000
MISCELLANEOUS.					
XXXIII.	Receipts in aid of Superannuation	1,60,000	—	—	1,60,000
XXXIV.	Stationery and Printing	1,20,000	—	—	1,20,000
XXXV.	Miscellaneous	4,40,000	—	—	4,40,000
	Total	7,20,000	—	—	7,20,000
XL.	Extraordinary items	3,20,000	—	—	3,20,000
	Total Revenue	10,50,95,000	—	—	10,50,95,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BURMA in India and in England for 1926–27.

HEADS OF EXPENDITURE.

		India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	66,71,600	58,500	19,900	67,50,000
6.	Excise	21,97,100	9,600	3,300	22,10,000
7.	Stamps	1,50,000	—	—	1,50,000
8.	Forest	81,10,500	3,65,200	1,24,300	86,00,000
9.	Registration	1,69,000	—	—	1,69,000
	Total	1,72,98,200	4,33,300	1,47,500	1,78,79,000
	SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A.	Forest	9,29,100	700	200	9,30,000
	RAILWAY REVENUE ACCOUNT.				
10.	State Railways	25,000	—	—	25,000
12.	Miscellaneous Railway Expenditure	4,000	—	—	4,000
	Total	29,000	—	—	29,000
	RAILWAY CAPITAL ACCOUNT CHARGED TO REVENUE.				
13.	Construction of Railways	*—5,00,000*	—	—	*—5,00,000*
	IRRIGATION, &c., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	14,30,000	—	—	14,30,000
15.	Other Revenue Expenditure financed from ordinary Revenue	17,82,100	88,000	29,900	19,00,000
	Total	32,12,100	88,000	29,900	33,30,000
	IRRIGATION, &c., CAPITAL ACCOUNT.				
16.	Construction of Irrigation, &c., Works	25,49,200	8,000	2,800	25,60,000
	DEBT SERVICES.				
19.	Interest on ordinary Debt	*—19,09,000*	—	—	*—19,09,000*
	CIVIL ADMINISTRATION.				
22.	General Administration	95,77,700	6,13,600	2,08,700	1,04,00,000
24.	Administration of Justice	61,87,900	1,95,500	66,600	64,50,000
25.	Jails and Convict Settlements	30,09,700	30,100	10,200	30,50,000
26.	Police	1,41,90,500	3,05,500	1,04,000	1,46,00,000
27.	Ports and Pilotage	13,25,000	—	—	13,25,000
30.	Scientific Departments	2,75,600	78,600	26,800	3,81,000
31.	Education	1,12,74,200	2,05,800	70,000	1,15,50,000
32.	Medical	42,64,200	1,83,400	62,400	45,10,000
33.	Public Health	21,68,300	58,000	19,700	22,46,000
34.	Agriculture	18,76,900	1,18,000	40,100	20,35,000
35.	Industries	4,37,200	8,100	2,700	4,48,000
37.	Miscellaneous Departments	3,07,800	16,600	5,600	3,30,000
	Total	5,48,95,000	18,13,200	6,16,800	5,73,25,000
	CIVIL WORKS.				
41.	Civil Works	2,08,08,600	11,96,800	4,06,600	2,24,12,000
	MISCELLANEOUS.				
43.	Famine Relief and Insurance	2,01,000	—	—	2,01,000
45.	Superannuation Allowances and Pensions	42,11,000	7,75,000	2,64,000	52,50,000
46.	Stationery and Printing	10,45,800	1,15,000	39,200	12,00,000
47.	Miscellaneous	23,09,300	15,400	5,300	23,30,000
	Total	77,67,100	9,05,400	3,08,500	89,81,000
51.	Contributions to the Central Government by the Provincial Governments	50,23,000	—	—	50,23,000
52.	Extraordinary charges	32,00,000	—	—	32,00,000
	Total Expenditure charged to Revenue	11,33,02,300	44,45,400	15,12,300	11,92,60,000

Revised Estimate of the Revenue of the Shan States Federation, Burma, in India and in England for 1926–27.

	HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	4,93,000	—	—	4,93,000
VI.	Excise	20,000	—	—	20,000
VIII.	Forest	14,21,000	—	—	14,21,000
IX.	Registration	1,000	—	—	1,000
	Total	19,35,000	—	—	19,35,000
	Civil Administration.				
XVII.	Administration of Justice	50,000	—	—	50,000
XIX.	Police	8,000	—	—	8,000
XXI.	Education	8,000	—	—	8,000
XXII.	Medical	3,000	—	—	3,000
XXIV.	Agriculture	5,000	—	—	5,000
	Total	74,000	—	—	74,000
	Civil Works.				
XXX.	Civil Works	47,000	—	—	47,000
	Miscellaneous.				
XXXV.	Miscellaneous	26,71,000	—	—	26,71,000
	Total Revenue	47,27,000	—	—	47,27,000

REVISED ESTIMATE of the EXPENDITURE of the SHAN STATES FEDERATION, BURMA, in India and in England for 1926-27.

HEADS OF EXPENDITURE.

		India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	26,000	—	—	26,000
6.	Excise	5,000	—	—	5,000
8.	Forest	4,41,600	4,000	1,400	4,47,000
9.	Registration	1,000	—	—	1,000
	Total	4,73,600	4,000	1,400	4,79,000
15.	OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.				
	A. Irrigation	3,000	—	—	3,000
	CIVIL ADMINISTRATION.				
22.	General Administration	4,95,700	23,300	7,900	5,26,900
24.	Administration of Justice	9,500	—	—	9,500
25.	Jails and Convict Settlements	29,000	—	—	29,000
26.	Police	2,02,650	2,500	800	2,05,950
31.	Education	3,97,500	1,900	600	4,00,000
32.	Medical	2,31,000	—	—	2,31,000
33.	Public Health	72,900	—	—	72,900
34.	Agriculture	24,000	—	—	24,000
37.	Miscellaneous Departments	2,000	—	—	2,000
	Total	14,64,250	27,700	9,300	15,01,250
	CIVIL WORKS.				
41.	Civil Works	29,73,200	20,000	6,800	30,00,000
	MISCELLANEOUS.				
46.	Stationery and Printing	16,000	—	—	16,000
47.	Miscellaneous	2,49,460	—	—	2,49,460
	Total	2,65,460	—	—	2,65,460
	Total Expenditure charged to Revenue	51,79,510	51,700	17,500	52,48,710

REVISED ESTIMATE of the REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1926-27.

	HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	3,02,000	—	—	3,02,000
V.	Land Revenue	1,69,42,000	—	—	1,69,42,000
VI.	Excise	1,97,00,000	—	—	1,97,00,000
VII.	Stamps	1,07,50,000	—	—	1,07,50,000
VIII.	Forests	8,95,000	—	—	8,95,000
IX.	Registration	15,00,000	—	—	15,00,000
	Total	5,00,89,000	—	—	5,00,89,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	18,37,000	—	—	18,37,000
XIV.	Works for which no Capital Accounts are kept	1,82,000	—	—	1,82,000
	Total	20,19,000	—	—	20,19,000
	INTEREST RECEIPTS.				
XVI.	Interest	9,15,000	—	—	9,15,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	5,12,000	—	—	5,12,000
XVIII.	Jails and Convict Settlements	4,99,000	—	—	4,99,000
XIX.	Police	1,62,000	—	—	1,62,000
XXI.	Education	5,82,000	—	—	5,82,000
XXII.	Medical	4,86,000	—	—	4,86,000
XXIII.	Public Health	50,000	—	—	50,000
XXIV.	Agriculture	1,98,000	—	—	1,98,000
XXV.	Industries	42,000	—	—	42,000
	Total	25,31,000	—	—	25,31,000
	CIVIL WORKS.				
XXX.	Civil Works	6,50,000	—	—	6,50,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	3,91,000	—	—	3,91,000
XXXIV.	Stationery and Printing	1,10,000	—	—	1,10,000
XXXV.	Miscellaneous	4,64,000	—	—	4,64,000
	Total	9,65,000	—	—	9,65,000
XXXIXA.	Miscellaneous adjustments between Central and Provincial Governments	32,000	—	—	32,000
	Total Revenue	5,72,01,000	—	—	5,72,01,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1926-27.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	21,43,000	21,000	7,000	21,71,000
6. Excise	18,97,000	2,000	1,000	19,00,000
7. Stamps	3,05,000	—	—	3,05,000
8. Forest	8,56,000	38,000	13,000	9,07,000
9. Registration	6,23,000	—	—	6,23,000
Total	58,24,000	61,000	21,000	59,06,000
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	1,48,000	—	—	1,48,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	20,45,000	—	—	20,45,000
15. Other Revenue Expenditure financed from ordinary Revenue	4,75,000	37,000	12,000	5,24,000
15A. Other Revenue Expenditure financed from Famine Insurance grants	10,000	—	—	10,000
Total	25,30,000	37,000	12,000	25,79,000
IRRIGATION, &C., CAPITAL ACCOUNT.				
16. Construction of Irrigation, &c., Works	31,000	—	—	31,000
DEBT SERVICES.				
19. Interest on ordinary Debt	2,41,000	—	—	2,41,000
CIVIL ADMINISTRATION.				
22. General Administration	66,65,000	3,98,000	1,33,000	71,96,000
24. Administration of Justice	36,89,000	1,78,000	59,000	39,26,000
25. Jails and Convict Settlements	17,57,000	39,000	13,000	18,09,000
26. Police	80,54,000	1,96,000	65,000	83,15,000
27. Ports and Pilotage	1,000	—	—	1,000
30. Scientific Departments	38,000	—	—	38,000
31. Education	92,23,000	1,32,000	44,000	93,99,000
32. Medical	34,16,000	1,06,000	35,000	35,57,000
33. Public Health	16,87,000	25,000	8,000	17,20,000
34. Agriculture	13,21,000	66,000	22,000	14,09,000
35. Industries	7,86,000	39,000	13,000	8,38,000
37. Miscellaneous Departments	35,000	—	—	35,000
Total	3,66,72,000	11,79,000	3,92,000	3,82,43,000
CIVIL WORKS.				
41. Civil Works	92,16,000	72,000	24,000	93,12,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	11,06,000	—	—	11,06,000
45. Superannuation Allowances and Pensions	19,40,000	3,92,000	1,31,000	24,63,000
46. Stationery and Printing	7,95,000	1,00,000	33,000	9,28,000
47. Miscellaneous	3,54,000	18,000	6,000	3,78,000
Total	41,95,000	5,10,000	1,70,000	48,75,000
Total Expenditure charged to Revenue	5,88,57,000	18,59,000	6,19,000	6,13,35,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
60B. Payment of commuted value of Pensions	3,16,000	—	—	3,16,000

REVISED ESTIMATE of the REVENUE of the Government of the CENTRAL PROVINCES in India and in England for 1926–27.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	1,50,000	—	—	1,50,000
V.	Land Revenue	2,34,82,000	—	—	2,34,82,000
VI.	Excise	1,40,57,000	—	—	1,40,57,000
VII.	Stamps	60,50,000	—	—	60,50,000
VIII.	Forest	51,80,000	—	—	51,80,000
IX.	Registration	6,10,000	—	—	6,10,000
	Total	4,95,29,000	—	—	4,95,29,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	*—69,000*	—	—	*—69,000*
XIV.	Works for which no Capital Accounts are kept	1,42,000	—	—	1,42,000
	Total	73,000	—	—	73,000
	INTEREST RECEIPTS.				
XVI.	Interest	2,79,000	—	—	2,79,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	5,77,000	—	—	5,77,000
XVIII.	Jails and Convict Settlements	3,62,000	—	—	3,62,000
XIX.	Police	1,80,000	—	—	1,80,000
XXI.	Education	5,13,000	—	—	5,13,000
XXII.	Medical	58,000	—	—	58,000
XXIII.	Public Health	86,000	—	—	86,000
XXIV.	Agriculture	2,40,000	—	—	2,40,000
XXV.	Industries	25,000	—	—	25,000
XXVI.	Miscellaneous Departments	66,000	—	—	66,000
	Total	21,07,000	—	—	21,07,000
	CIVIL WORKS.				
XXX.	Civil Works	5,00,000	—	—	5,00,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	1,50,000	—	—	1,50,000
XXXIV.	Stationery and Printing	65,000	—	—	65,000
XXXV.	Miscellaneous	5,48,000	—	—	5,48,000
	Total	7,63,000	—	—	7,63,000
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	29,000	—	—	29,000
XL.	Extraordinary items	71,000	—	—	71,000
	Total Revenue	5,33,51,000	—	—	5,33,51,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the CENTRAL PROVINCES in India and in England for 1926-27.

	HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.				
5.	Land Revenue	25,80,000	28,500	9,600	26,18,100
6.	Excise	16,70,300	2,100	700	16,73,100
7.	Stamps	2,12,000	—	—	2,12,000
8.	Forest	37,45,000	98,000	33,100	38,76,100
9.	Registration	2,15,000	—	—	2,15,000
	Total	84,22,300	1,28,600	43,400	85,94,300
	IRRIGATION, &c., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	23,89,000	—	—	23,89,000
15.	Other Revenue Expenditure financed from ordinary Revenue	1,17,800	70,400	23,800	2,12,000
15A.	Other Revenue Expenditure financed from Famine Insurance Grant	1,77,000	—	—	1,77,000
	Total	26,83,800	70,400	23,800	27,78,000
	IRRIGATION, &c., CAPITAL ACCOUNT.				
16.	Construction of Irrigation, &c., Works financed from Famine Insurance Grant	1,57,000	—	—	1,57,000
	DEBT SERVICES.				
19.	Interest on ordinary Debt	*—2,89,000*	—	—	*—2,89,000*
21.	Reduction or avoidance of Debt	3,06,000	—	—	3,06,000
	Total	17,000	—	—	17,000
	CIVIL ADMINISTRATION.				
22.	General Administration	65,33,700	2,64,500	89,400	68,87,600
24.	Administration of Justice	30,79,700	1,11,200	37,600	32,28,500
25.	Jails and Convict Settlements	9,45,000	16,700	5,600	9,67,300
26.	Police	57,31,100	1,40,800	47,600	59,19,500
30.	Scientific Departments	13,000	—	—	13,000
31.	Education	60,84,000	86,900	29,400	62,00,300
32	Medical	15,93,000	46,700	15,800	16,55,500
33.	Public Health	4,63,700	14,400	4,900	4,83,000
34.	Agriculture	16,39,500	71,400	24,100	17,35,000
35.	Industries	2,80,700	6,500	2,200	2,89,400
37.	Miscellaneous Departments	1,39,900	3,000	1,100	1,44,000
	Total	2,65,03,300	7,62,100	2,57,700	2,75,23,100
	CIVIL WORKS.				
41.	Civil Works	1,02,79,300	35,200	11,900	1,03,26,400
	MISCELLANEOUS.				
43.	Famine Relief and Insurance :—				
	(A) Famine Relief	26,000	—	—	26,000
	(B) Transfers to Famine Insurance Fund	34,77,000	—	—	34,77,000
45.	Superannuation Allowances and Pensions	20,90,000	4,09,000	1,38,200	26,37,200
46.	Stationery and Printing	6,18,600	9,300	3,200	6,31,100
47.	Miscellaneous	9,62,000	17,100	5,800	9,84,900
	Total	71,73,600	4,35,400	1,47,200	77,56,200
51.	Contributions to the Central Government by Provincial Governments	22,00,000	—	—	22,00,000
51A.	Miscellaneous adjustments between Central and Provincial Governments	49,000	—	—	49,000
	Total	22,49,000	—	—	22,49,000
52.	Extraordinary items	9,000	—	—	9,000
	Total Expenditure charged to Revenue	5,74,94,300	14,31,700	4,84,000	5,94,10,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A.	Capital Outlay on Forests	7,80,000	—	—	7,80,000
55.	Construction of Irrigation Works	23,97,600	5,500	1,900	24,05,000
60B.	Commuted value of Pensions	5,46,000	—	—	5,46,000
	Total Capital Expenditure not charged to Revenue	37,23,600	5,500	1,900	37,31,000

REVISED ESTIMATE of the REVENUE of the Government of ASSAM in India and in England for 1926-27.

	HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	4,50,000	—	—	4,50,000
V.	Land Revenue	1,09,38,000	—	—	1,09,38,000
VI.	Excise	72,00,000	—	—	72,00,000
VII.	Stamps	23,50,000	—	—	23,50,000
VIII.	Forest	29,41,000	—	—	29,41,000
IX.	Registration	2,25,000	—	—	2,25,000
	Total	2,41,04,000	—	—	2,41,04,000
	RAILWAYS.				
XI.	State Railways	10,000	—	—	10,000
	INTEREST RECEIPTS.				
XVI.	Interest	1,09,000	—	—	1,09,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	1,81,000	—	—	1,81,000
XVIII.	Jails and Convict Settlements	1,02,000	—	—	1,02,000
XIX.	Police	1,89,000	—	—	1,89,000
XX.	Ports and Pilotage	1,000	—	—	1,000
XXI.	Education	2,59,000	—	—	2,59,000
XXII.	Medical	22,000	—	—	22,000
XXIII.	Public Health	59,000	—	—	59,000
XXIV.	Agriculture	25,000	—	—	25,000
XXV.	Industries	7,000	—	—	7,000
	Total	8,45,000	—	—	8,45,000
	CIVIL WORKS.				
XXX.	Civil Works	4,10,000	—	—	4,10,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	23,000	—	—	23,000
XXXIV.	Stationery and Printing	8,000	—	—	8,000
XXXV.	Miscellaneous	2,90,000	—	—	2,90,000
	Total	3,21,000	—	—	3,21,000
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	5,000	—	—	5,000
	Total Revenue	2,58,04,000	—	—	2,58,04,000

REVISED ESTIMATE of the EXPENDITURE of the Government of ASSAM in India and in England for 1926–27.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	18,00,000	4,000	1,000	18,05,000
6. Excise	11,02,000	—	—	11,02,000
7. Stamps	93,000	—	—	93,000
8. Forest	14,39,000	51,000	17,000	15,07,000
9. Registration	1,41,000	—	—	1,41,000
Total	45,75,000	55,000	18,000	46,48,000
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest	1,36,000	—	—	1,36,000
RAILWAY REVENUE ACCOUNT.				
10. State Railways	51,000	—	—	51,000
11. Subsidised Companies	9,000	—	—	9,000
12. Miscellaneous Railway Expenditure	2,000	—	—	2,000
Total	62,000	—	—	62,000
RAILWAY CAPITAL ACCOUNT CHARGED TO REVENUE.				
13. Construction of Railways	17,000	—	—	17,000
IRRIGATION, &c., REVENUE ACCOUNT.				
15B. Navigation, &c., Works	73,000	—	—	73,000
DEBT SERVICES.				
19. Interest on ordinary Debt	*—72,000*	—	—	*—72,000*
CIVIL ADMINISTRATION.				
22. General Administration	25,09,000	2,32,000	81,000	28,22,000
24. Administration of Justice	8,91,000	12,000	4,000	9,07,000
25. Jails and Convict Settlements	4,56,000	—	—	4,56,000
26. Police	24,37,000	1,37,000	43,000	26,17,000
27. Ports and Pilotage	50,000	—	—	50,000
30. Scientific Departments	11,000	—	—	11,000
31. Education	26,52,400	31,000	11,600	26,95,000
32. Medical	10,92,000	61,000	24,000	11,77,000
33. Public Health	9,85,800	6,000	2,200	9,94,000
34. Agriculture	5,03,700	4,000	1,300	5,09,000
35. Industries	1,53,900	3,000	1,100	1,58,000
37. Miscellaneous Departments	25,000	—	—	25,000
Total	1,17,66,800	4,86,000	1,68,200	1,24,21,000
CIVIL WORKS.				
41. Civil Works	49,69,000	65,000	22,000	50,56,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	10,000	—	—	10,000
45. Superannuation Allowances and Pensions	8,23,000	2,80,000	87,000	11,90,000
46. Stationery and Printing	4,83,900	1,000	100	4,85,000
47. Miscellaneous	4,61,000	—	—	4,61,000
Total	17,77,900	2,81,000	87,100	21,46,000
51. Contributions to the Central Government by Provincial Governments	15,00,000	—	—	15,00,000
Total Expenditure charged to Revenue	2,48,04,700	8,87,000	2,95,300	2,59,87,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital outlay on Forests	37,000	—	—	37,000
60B. Payment of commuted value of Pension	1,45,000	—	—	1,45,000
Total	1,82,000	—	—	1,82,000

REVISED ESTIMATE of the REVENUE of the Government of COORG in India and in England for 1926–27.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	3,68,000	—	—	3,68,000
VI.	Excise	3,36,000	—	—	3,36,000
VII.	Stamps	88,000	—	—	88,000
VIII.	Forest	4,36,000	—	—	4,36,000
IX.	Registration	8,000	—	—	8,000
	Total	12,36,000	—	—	12,36,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	5,000	—	—	5,000
XIX.	Police	1,000	—	—	1,000
XXI.	Education	15,000	—	—	15,000
XXII.	Medical	8,000	—	—	8,000
XXIV.	Agriculture	1,000	—	—	1,000
XXVI.	Miscellaneous Departments	1,000	—	—	1,000
	Total	31,000	—	—	31,000
	CIVIL WORKS.				
XXX.	Civil Works	12,000	—	—	12,000
	MISCELLANEOUS.				
XXXIV.	Stationery and Printing	1,000	—	—	1,000
XXXV.	Miscellaneous	1,000	—	—	1,000
	Total	2,000	—	—	2,000
	Total Revenue	12,81,000	—	—	12,81,000

REVISED ESTIMATE of the EXPENDITURE of the Government of COORG in India and in England for 1926-27.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5. Land Revenue	79,000	—	—	79,000
6. Excise	8,000	—	—	8,000
7. Stamps	2,000	—	—	2,000
8. Forest	2,68,850	9,860	3,290	2,82,000
9. Registration	1,000	—	—	1,000
Total	3,58,850	9,860	3,290	3,72,000
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest—Capital Outlay	23,000	—	—	23,000
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenue—Navigation	12,000	—	—	12,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—3,600*	—	—	*—3,600*
CIVIL ADMINISTRATION.				
22. General Administration	1,23,270	13,250	4,480	1,41,000
24. Administration of Justice	54,000	—	—	54,000
25. Jails and Convict Settlements	10,000	—	—	10,000
26. Police	86,300	6,500	2,200	95,000
31. Education	1,54,990	5,240	1,770	1,62,000
32. Medical	71,840	6,100	2,060	80,000
33. Public Health	3,000	—	—	3,000
34. Agriculture	25,000	—	—	25,000
37. Miscellaneous Departments	3,000	—	—	3,000
Total	5,31,400	31,090	10,510	5,73,000
CIVIL WORKS.				
41. Civil Works	2,65,200	3,600	1,200	2,70,000
MISCELLANEOUS.				
45. Superannuation Allowances and Pensions	45,400	900	300	46,600
46. Stationery and Printing	20,000	—	—	20,000
47. Miscellaneous	22,960	30	10	23,000
Total	88,360	930	310	89,600
51. Contributions to the Central Government by Provincial Governments	12,000	—	—	12,000
Total Expenditure charged to Revenue	12,87,210	45,480	15,310	13,48,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
60B. Commuted value of Pensions	12,000	—	--	12.000

EAST INDIA (ESTIMATE).

REVISED ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

Governor-General of India in Council, and of the Local Governments

For the Year 1927–28.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

India Office,
24th May 1928.

A. HIRTZEL,
Under Secretary of State for India.

LONDON:
PRINTED & PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE.

To be purchased directly from H.M. STATIONERY OFFICE at the following addresses:
Adastral House, Kingsway, London, W.C.2; 120, George Street, Edinburgh;
York Street, Manchester; 1, St. Andrew's Crescent, Cardiff;
15, Donegall Square West, Belfast;
or through any Bookseller.

1928

Price **1s. 6d.** net.

70—43—0—28

No. 1.—Revised Estimate of the Revenue of the Central Government in

HEADS OF REVENUE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs	18,92,65,000	1,000	2,000	4,35,53,000	17,65,24,000	—	—
II. Taxes on Income	5,98,36,000	1,49,000	8,49,000	1,44,20,000	3,45,60,000	—	83,00,000
III. Salt	3,27,68,000	—	—	1,48,44,000	1,62,78,000	—	—
IV. Opium	—	—	—	—	—	—	3,80,22,000
V. Land Revenue	8,28,000	10,61,000	23,17,000	—	—	—	—
VI. Excise	29,46,000	5,95,000	12,04,000	—	—	—	—
VII. Stamps	13,85,000	1,70,000	11,47,000	—	57,000	—	—
VIII. Forest	15,58,000	31,000	8,16,000	—	—	—	—
IX. Registration	74,000	7,000	80,000	—	—	—	—
X. Tributes from Indian States.	53,71,000	—	—	9,97,000	13,41,000	68,000	2,19,000
TOTAL	29,40,31,000	20,14,000	64,15,000	7,38,14,000	22,87,60,000	68,000	4,65,41,000
Railways.							
XI. State Railways—							
Gross Receipts	104,55,84,000	—	—	—	—	—	—
Deduct—Working Expenses	*-64,00,53,000*	—	—	—	—	—	—
Surplus profits paid to Companies.	*-1,58,00,000*	—	—	—	—	—	—
Net Receipts	38,97,31,000	—	—	—	—	—	—
XII. Subsidised Companies	11,86,000	—	—	—	—	—	—
TOTAL	39,09,17,000	—	—	—	—	—	—
Irrigation, &c.							
XIII. Works for which Capital Accounts are kept.	20,000	12,000	10,12,000	—	—	—	—
XIV. Works for which no Capital Accounts are kept.	2,000	1,000	—	—	—	—	—
TOTAL	22,000	13,000	10,12,000	—	—	—	—
Posts and Telegraphs.							
XV. Gross Receipts	11,13,84,000	—	—	—	—	—	—
Deduct—Working Expenses	*-10,68,96,000*	—	—	—	—	—	—
Net Receipts	44,88,000	—	—	—	—	—	—
Interest Receipts.							
XVI. Interest	25,41,000	33,000	83,000	6,06,000	9,42,000	9,88,000	9,000
Civil Administration.							
XVII. Administration of Justice.	91,000	36,000	2,48,000	—	4,000	—	—
XVIII. Jails and Convict Settlements.	2,35,000	4,000	1,05,000	—	—	—	—
XIX. Police	1,16,000	9,000	36,000	—	1,000	—	—
XX. Ports and Pilotage	16,60,000	—	—	—	2,49,000	—	—
XXI. Education	87,000	43,000	47,000	—	5,000	—	—
XXII. Medical	3,96,000	6,000	1,000	—	3,000	—	—
XXIII. Public Health	3,59,000	—	2,000	—	—	—	—
XXIV. Agriculture	18,32,000	23,000	34,000	—	—	—	—
XXV. Industries	15,000	—	—	—	—	—	—
XXVI. Miscellaneous Departments.	10,69,000	1,000	1,000	4,19,000	37,000	—	14,000
XXVIA. Indian Stores Department.	15,28,000	—	—	—	—	—	—
TOTAL	73,88,000	1,22,000	4,74,000	4,19,000	2,99,000	—	14,000
Carried forward	69,93,87,000	21,82,000	79,84,000	7,48,39,000	23,00,01,000	10,56,000	4,65,64,000

BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1927–28.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,11,000	7,49,31,000	3,000	—	14,60,000	—	48,63,50,000	—	—	48,63,50,000
68,74,000	2,05,85,000	55,52,000	38,64,000	14,90,000	23,000	15,65,02,000	*—40,000*	—	15,64,62,000
—	36,50,000	1,000	—	1,000	—	6,75,42,000	—	—	6,75,42,000
—	—	—	—	—	—	3,80,22,000	—	—	3,80,22,000
—	—	—	—	—	—	42,06,000	—	—	42,06,000
—	—	—	—	—	—	47,45,000	—	—	47,45,000
—	—	—	—	—	—	27,59,000	—	—	27,59,000
—	—	—	—	—	—	24,05,000	—	—	24,05,000
—	—	—	—	—	—	1,61,000	—	—	1,61,000
1,45,000	5,000	96,000	2,41,000	5,000	—	84,88,000	—	—	84,88,000
76,30,000	9,91,71,000	56,52,000	41,05,000	29,56,000	23,000	77,11,80,000	*—40,000*	—	77,11,40,000
—	—	—	—	—	—	104,55,84,000	6,44,000	2,000	1,04,62,30,000
—	—	—	—	—	—	*-64,00,53,000*	*—46,11,000*	*—16,000*	*-64,46,80,000*
—	—	—	—	—	—	*—1,58,00,000*	—	—	*—1,58,00,000*
—	—	—	—	—	—	38,97,31,000	*—39,67,000*	*—14,000*	38,57,50,000
—	—	—	—	—	—	11,86,000	25,75,000	9,000	37,70,000
—	—	—	—	—	—	39,09,17,000	*—13,92,000*	*—5,000*	38,95,20,000
—	—	—	—	—	—	10,44,000	—	—	10,44,000
—	—	—	—	—	—	3,000	—	—	3,000
—	—	—	—	—	—	10,47,000	—	—	10,47,000
—	—	—	—	—	—	11,13,84,000	15,60,000	5,000	11,29,49,000
—	—	—	—	—	—	*-10,68,96,000*	*—8,74,000*	*—3,000*	*-10,77,73,000*
—	—	—	—	—	—	44,88,000	6,86,000	2,000	51,76,000
17,22,000	12,000	60,000	5,000	1,000	12,000	70,14,000	2,59,45,000	91,000	3,30,50,000
—	—	—	—	—	—	3,79,000	—	—	3,79,000
—	—	—	—	—	—	3,44,000	—	—	3,44,000
—	—	—	—	—	—	1,62,000	—	—	1,62,000
—	7,40,000	—	—	—	—	26,49,000	—	—	26,49,000
30,000	—	—	—	—	—	2,12,000	—	—	2,12,000
—	—	—	—	—	—	4,06,000	—	—	4,06,000
—	—	—	—	—	—	3,61,000	—	—	3,61,000
—	—	4,000	—	—	—	18,93,000	—	—	18,93,000
—	—	—	—	—	—	15,000	—	—	15,000
22,000	7,000	4,000	4,000	7,000	—	15,85,000	—	—	15,85,000
—	—	—	—	—	—	15,28,000	—	—	15,28,000
52,000	7,47,000	8,000	4,000	7,000	—	95,34,000	—	—	95,34,000
94,04,000	9,99,30,000	57,20,000	41,14,000	29,64,000	—	1,18,41,80,000	2,51,99,000	88,000	1,20,94,67,000

Ps 9599 Wt. 438—728/321 250 6.28 [IOP] A 2

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in each of the

HEADS OF REVENUE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward - -	69,93,87,000	21,82,000	79,84,000	7,48,39,000	23,00,01,000	10,56,000	4,65,64,000
Currency and Mint.							
XXVII. Currency - -	2,33,89,000	1,000	7,000	30,000	59,000	13,000	13,000
XXVIII. Mint - -	4,44,000	—	—	—	22,58,000	—	—
TOTAL - -	2,38,33,000	1,000	7,000	30,000	23,17,000	13,000	13,000
Civil Works.							
XXX. Civil Works -	9,30,000	45,000	54,000	18,000	68,000	3,82,000	—
Miscellaneous.							
XXXIII. Receipts in aid of Superannuation.	3,65,000	15,000	34,000	97,000	2,68,000	1,89,000	1,16,000
XXXIV. Stationery and Printing	10,12,000	—	11,000	5,000	16,000	—	—
XXXV. Miscellaneous -	3,01,000	34,000	4,20,000	67,000	1,63,000	7,000	1,13,000
TOTAL - -	16,78,000	49,000	4,65,000	1,69,000	4,47,000	1,96,000	2,29,000
Military Receipts.							
XXXVI. Army—							
Effective - -	35,06,000	—	—	—	—	—	—
Non-effective -	14,77,000	—	—	—	—	—	—
	49,83,000	—	—	—	—	—	—
XXXVII. Marine - -	17,45,000	—	—	—	—	—	—
XXXVIII. Military Engineering Services.	35,20,000	—	—	—	—	—	—
TOTAL - -	1,02,48,000	—	—	—	—	—	—
Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments.							
XXXIXA. Miscellaneous adjustments between the Central and Provincial Governments.	—	—	—	5,51,000	4,50,000	—	—
Extraordinary Items.							
XL. Extraordinary Receipts	—	—	—	—	—	—	—
XLA. Transfers from Revenue Reserve Fund.	1,68,73,000	—	—	—	—	—	—
TOTAL - -	1,68,73,000	—	—		—	—	—
TOTAL REVENUE -	75,29,49,000	22,77,000	85,10,000	7,56,07,000	23,32,83,000	16,47,000	4,68,06,000

PROVINCES of BRITISH INDIA and in ENGLAND for the year 1927-28—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 94,04,000	Rs. 9,99,30,000	Rs. 57,20,000	Rs. 41,14,000	Rs. 29,64,000	Rs. 35,000	Rs. 1,18,41,80,000	Rs. 2,51,99,000	Rs. 88,000	Rs. 1,20,94,67,000
17,000	38,000	4,000	3,000	3,000	—	2,35,77,000	10,14,000	3,000	2,45,94,000
—	—	—	—	—	—	27,02,000	1,000	—	27,03,000
17,000	38,000	4,000	3,000	3,000	—	2,62,79,000	10,15,000	3,000	2,72,97,000
3,000	9,000	34,000	7,000	12,000	1,000	15,63,000	—	—	15,63,000
1,23,000	1,13,000	92,000	73,000	36,000	1,000	15,22,000	3,98,000	2,000	19,22,000
1,80,000	26,000	—	1,000	—	—	12,51,000	13,000	—	12,64,000
36,000	1,23,000	5,000	5,000	10,000	—	12,84,000	1,79,000	—	14,63,000
3,39,000	2,62,000	97,000	79,000	46,000	1,000	40,57,000	5,90,000	2,000	46,49,000
—	—	—	—	—	—	35,06,000	25,08,000	9,000	60,23,000
—	—	—	—	—	—	14,77,000	21,12,000	7,000	35,96,000
—	—	—	—	—	—	49,83,000	46,20,000	16,000	96,19,000
—	—	—	—	—	—	17,45,000	—	—	17,45,000
—	—	—	—	—	—	35,20,000	—	—	35,20,000
—	—	—	—	—	—	1,02,48,000	46,20,000	16,000	1,48,84,000
—	58,000	—	—	—	—	10,59,000	—	—	10,59,000
—	—	—	—	—	—	—	16,00,000	6,000	16,06,000
—	—	—	—	—	—	1,68,73,000	—	—	1,68,73,000
—	—	—	—	—	—	1,68,73,000	16,00,000	6,000	1,84,79,000
97,63,000	10,02,97,000	58,55,000	42,03,000	30,25,000	37,000	1,24,42,59,000	3,30,24,000	1,15,000	1,27,73,98,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenues.							
1. Customs	25,98,000	15,000	15,000	19,44,000	26,00,000	—	—
2. Taxes on Income	10,90,000	17,000	72,000	7,89,000	15,70,000	—	6,70,000
3. Salt	63,55,000	—	—	23,94,000	31,65,000	—	—
4. Opium	—	—	—	—	—	—	88,32,000
5. Land Revenue	2,16,000	3,02,000	6,40,000	—	—	—	—
6. Excise	6,32,000	30,000	6,03,000	—	—	—	—
7. Stamps	*—71,000*	5,000	32,000	—	43,000	—	—
8. Forest	22,17,000	35,000	6,43,000	—	—	—	—
9. Registration	12,000	3,000	14,000	—	—	—	—
TOTAL	1,30,49,000	4,07,000	20,19,000	51,27,000	73,78,000	—	95,02,000
Salt and Other Capital Outlay charged to Revenue.							
3A. Capital outlay on Salt Works	2,80,000	—	—	—	—	—	—
7A. Capital outlay on Security Printing Press.	—	—	—	—	6,97,000	—	—
8A. Forest Capital outlay	4,13,000	—	2,97,000	—	—	—	—
TOTAL	6,93,000	—	2,97,000	—	6,97,000	—	—
Railway Revenue Account.							
10. State Railways:—							
Interest on Debt	15,70,75,000	—	—	—	—	—	—
Interest on Capital contributed by Companies.	3,17,000	—	—	—	—	—	—
11. Subsidised Companies	8,00,000	—	—	—	—	—	—
12. Miscellaneous Railway Expenditure.	26,66,000	—	—	—	—	—	—
12A. Surplus Railway Revenue transferred to Reserve.	4,73,26,000	—	—	—	—	—	—
TOTAL	20,81,84,000	—	—	—	—	—	—
Irrigation, &c., Revenue Account.							
14. Works for which Capital Accounts are kept—Interest on Debt.	1,15,000	1,15,000	9,72,000	—	—	—	—
15. Other Revenue Expenditure	12,000	73,000	2,88,000	—	—	—	—
TOTAL	1,27,000	1,88,000	12,60,000	—	—	—	—
Irrigation, &c., Capital Account (charged to Revenue).							
16. Construction of Irrigation, &c., Works—Financed from Ordinary Revenues.	—	30,000	*—15,90,000*	—	—	—	—
Posts and Telegraphs Revenue Account.							
17. Posts and Telegraphs:—							
Interest on Debt	59,71,000	—	—	—	—	—	—
Carried forward	22,80,24,000	6,25,000	19,86,000	51,27,000	80,75,000	—	95,02,000

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1927–28.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23,000	11,43,000	15,000	—	—	—	83,53,000	2,03,000	1,000	85,57,000
6,27,000	9,15,000	3,30,000	3,60,000	1,37,000	2,000	65,79,000	73,000	—	66,52,000
—	1,52,000	77,000	—	1,000	—	1,21,44,000	1,59,000	1,000	1,23,04,000
—	—	—	—	—	—	88,32,000	72,000	—	89,04,000
—	—	—	—	—	—	11,58,000	5,000	—	11,63,000
—	—	—	—	—	—	12,65,000	4,000	—	12,69,000
—	—	—	—	—	—	9,000	—	—	9,000
—	—	—	—	—	—	28,95,000	2,12,000	1,000	31,08,000
—	—	—	—	—	—	29,000	—	—	29,000
6,50,000	22,10,000	4,22,000	3,60,000	1,38,000	2,000	4,12,64,000	7,28,000	3,000	4,19,95,000
—	—	—	—	—	—	2,80,000	—	—	2,80,000
—	—	—	—	—	—	6,97,000	—	—	6,97,000
—	—	—	—	—	—	7,10,000	—	—	7,10,000
—	—	—	—	—	—	16,87,000	—	—	16,87,000
—	—	—	—	—	—	15,70,75,000	10,17,29,000	3,55,000	25,91,59,000
—	—	—	—	—	—	3,17,000	1,48,16,000	52,000	1,51,85,000
—	—	—	—	—	—	8,00,000	—	—	8,00,000
—	—	—	—	—	—	26,66,000	8,23,000	3,000	34,92,000
—	—	—	—	—	—	4,73,26,000	—	—	4,73,26,000
—	—	—	—	—	—	20,81,84,000	11,73,68,000	4,10,000	32,59,62,000
—	—	—	—	—	—	12,02,000	—	—	12,02,000
—	—	—	—	—	—	3,73,000	77,000	—	4,50,000
—	—	—	—	—	—	15,75,000	77,000	—	16,52,000
—	—	—	—	—	—	*—15,60,000*	—	—	*—15,60,000*
—	—	—	—	—	—	59,71,000	—	—	59,71,000
6,50,000	22,10,000	4,22,000	3,60,000	1,38,000	2,000	25,71,21,000	11,81,73,000	4,13,000	37,57,07,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	22,80,24,000	6,25,000	19,86,000	51,27,000	80,75,000	—	95,02,000
Posts and Telegraphs Capital Account (charged to Revenue).							
18. Capital outlay on Posts and Telegraphs :—							
Indian Posts and Telegraph Department.	18,30,000	—	—	—	—	—	—
Indo-European Telegraph Department.	3,61,000	—	—	—	—	—	—
TOTAL - -	21,91,000	—	—	—	—	—	—
Debt Services.							
19. Interest on ordinary Debt -	10,20,67,000	3,36,000	1,32,000	1,06,57,000	6,82,00,000	16,25,000	61,00,000
Deduct—Amount chargeable to—							
Railways - -	*-15,70,75,000*	—	—	—	—	—	—
Irrigation - -	*-1,15,000*	*-1,15,000*	*-9,72,000*	—	—	—	—
Posts and Telegraphs -	*-61,23,000*	—	—	—	—	—	—
Other Commercial Departments.	*-11,45,000*	—	*-8,000*	—	*-5,08,000*	—	—
Provincial Loans Fund -	*-5,48,30,000*	—	—	—	—	—	—
Remainder chargeable to Ordinary Debt.	*-11,72,21,000*	2,21,000	*-8,48,000*	1,06,57,000	6,76,92,000	16,25,000	61,00,000
20. Interest on other obligations	4,11,64,000	17,000	—	10,45,000	27,39,000	20,40,000	16,62,000
21. Reduction or avoidance of debt	5,06,36,000	—	—	—	—	—	—
TOTAL - -	*-2,54,21,000*	2,38,000	*-8,48,000*	1,17,02,000	7,04,31,000	36,65,000	77,62,000
Civil Administration.							
22. General Administration :—							
A.—Heads of Provinces (including Governor-General and Executive Councils).	21,14,000	—	1,55,000	—	—	—	—
B.—Legislative Bodies -	5,98,000	—	—	—	—	—	—
C.—Secretariat and Headquarters Establishment.	75,55,000	—	3,82,000	38,000	1,44,000	45,000	8,16,000
E.—District Administration -	4,31,000	1,92,000	11,89,000	—	—	—	—
F.—Home Administration, &c.	—	—	—	—	—	—	—
G.—Miscellaneous - -	3,000	—	—	—	—	—	—
23. Audit - - -	32,11,000	—	—	6,69,000	11,16,000	7,90,000	3,30,000
24. Administration of Justice -	4,96,000	71,000	7,28,000	—	15,000	38,000	—
25. Jails and Convict Settlements	28,77,000	97,000	7,20,000	—	—	—	—
26. Police - - -	21,56,000	11,32,000	27,73,000	—	6,51,000	77,000	19,000
27. Ports and Pilotage - -	16,87,000	—	—	—	7,52,000	—	—
28. Ecclesiastical - -	7,41,000	29,000	85,000	2,22,000	3,47,000	—	3,45,000
29. Political - - -	71,87,000	14,78,000	22,91,000	2,09,000	11,51,000	—	1,72,000
29A. Frontier Watch and Ward -	—	32,57,000	1,24,62,000	—	—	—	—
30. Scientific Departments -	83,15,000	11,000	5,000	—	—	—	—
31. Education - - -	18,33,000	3,10,000	17,66,000	—	39,000	—	8,50,000
32. Medical - - -	19,68,000	3,22,000	4,00,000	—	12,000	—	—
33. Public Health - -	14,40,000	16,000	1,07,000	28,000	61,000	—	—
34. Agriculture - - -	25,47,000	1,67,000	1,55,000	—	1,000	—	—
35. Industries - - -	17,22,000	—	—	—	—	—	—
36. Aviation - - -	10,29,000	—	—	—	—	—	—
37. Miscellaneous Departments -	8,11,000	2,000	3,000	65,000	46,000	—	16,000
37A. Indian Stores Department -	16,60,000	—	—	—	—	—	—
TOTAL - -	5,03,81,000	70,84,000	2,32,21,000	12,31,000	43,35,000	9,50,000	25,48,000
Currency and Mint.							
38. Currency - - -	11,69,000	1,000	3,000	2,80,000	6,34,000	—	2,99,000
39. Mint - - - -	7,69,000	—	—	—	9,11,000	—	—
TOTAL - -	19,38,000	1,000	3,000	2,80,000	15,45,000	—	2,99,000
Civil Works.							
41. Civil Works - - -	85,17,000	9,64,000	26,08,000	91,000	11,09,000	12,60,000	1,000
Carried forward - -	26,56,30,000	89,12,000	2,69,70,000	1,84,31,000	8,54,95,000	58,75,000	2,01,12,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1927-28—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,50,000	22,10,000	4,22,000	3,60,000	1,38,000	2,000	25,71,21,000	11,81,73,000	4,13,000	37,57,07,000
—	—	—	—	—	—	18,30,000	—	—	18,30,000
—	—	—	—	—	—	3,61,000	5,000	—	3,66,000
—	—	—	—	—	—	21,91,000	5,000	—	21,96,000
45,88,000	34,05,000	10,90,000	15,20,000	1,14,000	4,000	19,98,38,000	17,50,10,000	6,11,000	37,54,59,000
—	—	—	—	—	—	*-15,70,75,000*	*-10,17,29,000*	*-3,55,000*	*-25,91,59,000*
—	—	—	—	—	—	*-12,02,000*	—	—	*-12,02,000*
—	—	—	—	—	—	*-61,23,000*	—	—	*-61,23,000*
—	—	—	—	—	—	*-16,61,000*	—	—	*-16,61,000*
—	—	—	—	—	—	*-5,48,30,000*	—	—	*-5,48,30,000*
45,88,000	34,05,000	10,90,000	15,20,000	1,14,000	4,000	*-2,10,53,000*	7,32,81,000	2,56,000	5,24,84,000
11,70,000	4,40,000	8,92,000	10,37,000	3,30,000	16,000	5,25,52,000	1,11,000	—	5,26,63,000
—	—	—	—	—	—	5,06,36,000	—	—	5,06,36,000
57,58,000	38,45,000	19,82,000	25,57,000	4,44,000	20,000	8,21,35,000	7,33,92,000	2,56,000	15,57,83,000
—	—	—	—	—	—	22,69,000	—	—	22,69,000
—	—	—	—	—	—	5,98,000	—	—	5,98,000
—	—	—	—	—	—	89,80,000	—	—	89,80,000
—	—	—	—	—	—	18,12,000	—	—	18,12,000
—	—	—	—	—	—	—	40,56,000	14,000	40,70,000
—	—	—	—	—	—	3,000	—	—	3,000
6,02,000	8,40,000	4,03,000	3,10,000	2,77,000	—	85,48,000	4,67,000	2,000	90,17,000
—	—	—	—	—	—	13,48,000	21,000	—	13,69,000
—	—	—	—	—	—	36,94,000	67,000	—	37,61,000
4,000	—	7,000	—	—	—	68,19,000	1,77,000	1,000	69,97,000
—	6,65,000	9,000	—	—	—	31,13,000	1,47,000	—	32,60,000
2,63,000	1,16,000	40,000	1,03,000	19,000	—	23,10,000	8,87,000	3,000	32,00,000
7,41,000	2,34,000	82,000	30,000	1,88,000	—	1,37,63,000	10,00,000	4,000	1,47,67,000
—	69,46,000	—	—	19,88,000	—	2,46,53,000	1,20,000	—	2,47,73,000
—	—	—	—	—	—	83,31,000	11,27,000	4,000	94,62,000
15,000	—	12,000	2,000	1,000	—	48,28,000	89,000	—	49,17,000
14,000	—	—	—	55,000	—	27,71,000	2,64,000	1,000	30,36,000
—	—	—	—	2,000	—	16,54,000	1,01,000	—	17,55,000
—	—	—	—	—	—	28,70,000	1,59,000	1,000	30,30,000
—	—	—	—	—	—	17,22,000	37,000	—	17,59,000
—	—	—	—	—	—	10,29,000	6,000	—	10,35,000
9,000	39,000	1,000	3,000	13,000	—	10,08,000	2,77,000	1,000	12,86,000
—	—	—	—	—	—	16,60,000	—	—	16,60,000
16,48,000	88,40,000	5,54,000	4,48,000	25,43,000	—	10,37,83,000	90,02,000	31,000	11,28,16,000
8,21,000	4,26,000	60,000	40,000	33,000	2,000	37,68,000	36,21,000	13,000	74,02,000
—	—	—	—	—	—	16,80,000	67,000	—	17,47,000
8,21,000	4,26,000	60,000	40,000	33,000	2,000	54,48,000	36,88,000	13,000	91,49,000
10,36,000	1,51,000	2,89,000	24,000	1,13,000	1,000	1,61,64,000	91,000	—	1,62,55,000
99,13,000	1,54,72,000	33,07,000	34,29,000	32,71,000	25,000	46,68,42,000	20,43,51,000	7,13,000	67,19,06,000

No. 2.—Revised Estimate of the Expenditure of the Central Government in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	26,56,30,000	89,12,000	2,69,70,000	1,84,31,000	8,54,95,000	58,75,000	2,01,12,000
Miscellaneous.							
44. Territorial and Political Pensions.	1,62,000	36,000	52,000	2,57,000	4,05,000	6,45,000	7,01,000
45. Superannuation Allowances and Pensions.	*—32,78,000*	92,000	5,21,000	4,82,000	6,35,000	13,82,000	7,75,000
45A. Commutation of Pensions financed from Ordinary Revenue.	8,80,000	—	—	—	—	—	—
46. Stationery and Printing -	20,47,000	1,000	1,02,000	25,000	60,000	17,000	10,000
47. Miscellaneous - -	23,80,000	2,70,000	62,000	3,000	35,000	8,000	30,000
TOTAL - -	21,91,000	3,99,000	7,37,000	7,67,000	11,35,000	20,52,000	15,16,000
Military Services.							
48. Army—Effective - -	35,70,01,000	—	—	—	—	—	—
Non-effective -	3,44,85,000	—	—	—	—	—	—
TOTAL - -	39,14,86,000	—	—	—	—	—	—
49. Marine - - -	52,32,000	—	—	—	—	—	—
50. Military Engineer Services -	4,40,95,000	—	—	—	—	—	—
TOTAL - -	44,08,13,000	—	—	—	—	—	—
Provincial Contributions and Miscellaneous Adjustments between the Central and the Provincial Governments.							
51A. Miscellaneous adjustments between Central and Provincial Governments.	—	—	—	—	—	1,59,000	67,000
Extraordinary Items.							
52. Extraordinary payments -	18,87,000	—	—	—	—	—	—
TOTAL EXPENDITURE CHARGED TO REVENUE.	71,05,21,000	93,11,000	2,77,07,000	1,91,98,000	8,66,30,000	80,86,000	2,16,95,000
Capital Expenditure not charged to Revenue.							
52B. Capital outlay on Security Printing.	—	—	—	—	*—9,79,000*	—	—
53. Construction of State Railways	17,45,65,000	—	—	—	—	—	—
53A. Discharge of Debentures -	—	—	—	—	—	—	—
55. Construction of Irrigation Works.	—	—	16,93,000	—	—	—	—
56. Capital outlay on Posts and Telegraphs:—							
Indian Posts and Telegraphs Department.	47,83,000	—	—	—	—	—	—
Indo-European Telegraph Department.	*—4,06,000*	—	—	—	—	—	—
TOTAL - -	43,77,000	—	—	—	—	—	—
56E. Capital outlay on Vizagapatam Port.	36,12,000	—	—	—	—	—	—
56F. Currency Capital outlay -	—	—	—	—	13,46,000	—	—
57. Initial Expenditure on New Capital at Delhi.	48,31,000	—	—	—	—	—	—
60B. Payment of commuted value of pensions.	35,52,000	—	—	—	—	—	—
60C. Capital outlay on Bombay Land Scheme.	—	—	—	—	20,74,000	—	—
TOTAL CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.	19,09,37,000	—	16,93,000	—	24,41,000	—	—

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1927–28—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
99,13,000	1,54,72,000	33,07,000	34,29,000	32,71,000	25,000	46,68,42,000	20,43,51,000	7,13,000	67,19,06,000
63,000	1,47,000	39,000	3,77,000	7,000	1,000	28,92,000	1,58,000	1,000	30,51,000
4,77,000	1,14,000	1,65,000	83,000	53,000	—	15,01,000	2,39,59,000	83,000	2,55,43,000
—	—	—	—	—	—	8,80,000	—	—	8,80,000
6,000	60,000	4,000	15,000	1,000	—	23,48,000	5,25,000	2,000	28,75,000
29,000	8,000	3,000	25,01,000	12,000	—	53,41,000	14,79,000	5,000	68,25,000
5,75,000	3,29,000	2,11,000	29,76,000	73,000	1,000	1,29,62,000	2,61,21,000	91,000	3,91,74,000
—	—	—	—	—	—	35,70,01,000	7,11,95,000	2,48,000	42,84,44,000
—	—	—	—	—	—	3,44,85,000	4,86,35,000	1,69,000	8,32,89,000
—	—	—	—	—	—	39,14,86,000	11,98,30,000	4,17,000	51,17,33,000
—	—	—	—	—	—	52,32,000	30,93,000	11,000	83,36,000
—	—	—	—	—	—	4,40,95,000	*—80,000*	—	4,40,15,000
—	—	—	—	—	—	44,08,13,000	12,28,43,000	4,28,000	56,40,84,000
28,000	—	52,000	27,000	14,000	—	3,47,000	—	—	3,47,000
—	—	—	—	—	—	18,87,000	—	—	18,87,000
1,05,16,000	1,58,01,000	35,70,000	64,32,000	33,58,000	26,000	92,28,51,000	35,33,15,000	12,32,000	1,27,73,98,000
—	—	—	—	—	—	*—9,79,000*	—	—	*—9,79,000*
—	—	—	—	—	—	17,45,65,000	12,50,00,000	4,35,000	30,00,00,000
—	—	—	—	—	—	—	66,67,000	23,000	66,90,000
—	—	—	—	—	—	16,93,000	—	—	16,93,000
—	—	—	—	—	—	47,83,000	12,91,000	—	60,74,000
—	—	—	—	—	—	*—4,06,000*	88,000	—	*—3,18,000*
—	—	—	—	—	—	43,77,000	13,79,000	—	57,56,000
—	—	—	—	—	—	36,12,000	1,49,000	—	37,61,000
—	—	—	—	—	—	13,46,000	4,60,000	2,000	18,08,000
—	—	—	—	—	—	48,31,000	5,67,000	2,000	54,00,000
—	—	—	—	—	—	35,52,000	—	—	35,52,000
—	—	—	—	—	—	20,74,000	—	—	20,74,000
—	—	—	—	—	—	19,50,71,000	13,42,22,000	4,62,000	32,97,55,000

REVISED ESTIMATE of the REVENUE of the Government of MADRAS in India and in England for 1927–28.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	5,10,000	—	—	5,10,000
V.	Land Revenue	7,44,88,600	—	—	7,44,88,600
VI.	Excise	5,20,21,600	—	—	5,20,21,600
VII.	Stamps	2,51,69,000	—	—	2,51,69,000
VIII.	Forest	52,64,300	—	—	52,64,300
IX.	Registration	39,04,100	—	—	39,04,100
	Total	16,13,57,600	—	—	16,13,57,600
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	*—46,44,700*	—	—	*—46,44,700*
XIV.	Works for which no Capital Accounts are kept	1,25,200	—	—	1,25,200
	Total	*—45,19,500*	—	—	*—45,19,500*
	INTEREST RECEIPTS.				
XVI.	Interest	25,44,600	—	—	25,44,600
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	12,84,000	—	—	12,84,000
XVIII.	Jails and Convict Settlements	8,78,600	—	—	8,78,600
XIX.	Police	9,92,200	—	—	9,92,200
XXI.	Education	7,08,600	—	—	7,08,600
XXII.	Medical	4,54,900	—	—	4,54,900
XXIII.	Public Health	78,100	—	—	78,100
XXIV.	Agriculture	3,34,400	—	—	3,34,400
XXV.	Industries	9,01,400	—	—	9,01,400
XXVI.	Miscellaneous Departments	4,44,400	—	—	4,44,400
	Total	60,76,600	—	—	60,76,600
	CIVIL WORKS.				
XXX.	Civil Works	8,90,000	—	—	8,90,000
	MISCELLANEOUS.				
XXXIII	Receipts in aid of Superannuation	3,72,000	—	—	3,72,000
XXXIV.	Stationery and Printing	2,67,600	500	—	2,68,100
XXXV.	Miscellaneous	6,33,300	—	—	6,33,300
	Total	12,72,900	500	—	12,73,400
	Total Revenue	16,76,22,200	500	—	16,76,22,700

REVISED ESTIMATE of the EXPENDITURE of the Government of MADRAS in India and in England for 1927–28.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	40,57,900	70,600	300	41,28,800
6. Excise	43,38,100	39,500	200	43,77,800
7. Stamps	6,37,500	300	—	6,37,800
8. Forest	42,19,400	1,47,300	500	43,67,200
9. Registration	26,43,800	—	—	26,43,800
Total	1,58,96,700	2,57,700	1,000	1,61,55,400
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE:				
8A. Forest Capital outlay	5,97,300	—	—	5,97,300
IRRIGATION, &C., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenue	52,70,000	300	—	52,70,300
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works	6,100	—	—	6,100
DEBT SERVICES.				
19. Interest on ordinary Debt	62,52,700	—	—	62,52,700
20. Interest on other obligations	1,800	—	—	1,800
21. Reduction or avoidance of Debt	40,21,000	—	—	40,21,000
Total	1,02,75,500	—	—	1,02,75,500
CIVIL ADMINISTRATION.				
22. General Administration	2,26,44,800	5,42,600	2,000	2,31,89,400
24. Administration of Justice	94,60,500	2,72,500	1,000	97,34,000
25. Jails and Convict Settlements	30,12,200	59,100	200	30,71,500
26. Police	1,88,26,800	4,03,800	1,500	1,92,32,100
27. Ports and Pilotage	34,300	—	—	34,300
30. Scientific Departments	2,93,000	28,400	100	3,21,500
31. Education	2,21,52,700	2,38,900	800	2,23,92,400
32. Medical	68,22,100	3,89,100	1,400	72,12,600
33. Public Health	38,53,900	67,100	300	39,21,300
34. Agriculture	34,55,100	1,11,200	500	35,66,800
35. Industries	18,47,800	1,68,200	600	20,16,600
37. Miscellaneous Departments	21,96,500	27,900	100	22,24,500
Total	9,45,99,700	23,08,800	8,500	9,69,17,000
CIVIL WORKS.				
41. Civil Works	1,64,76,600	3,96,200	1,500	1,68,74,300
MISCELLANEOUS.				
43. Famine Relief and Insurance	6,61,000	—	—	6,61,000
45. Superannuation Allowances and Pensions	47,56,000	10,55,400	3,700	58,15,100
45A. Commuted value of Pensions (financed from Ordinary Revenue)	1,60,300	—	—	1,60,300
46. Stationery and Printing	17,38,800	3,17,100	1,200	20,57,100
47. Miscellaneous	4,63,100	3,600	—	4,66,700
Total	77,79,200	13,76,100	4,900	91,60,200
51A. Miscellaneous adjustments between the Central Government and Provincial Governments	5,51,000	—	—	5,51,000
Total Expenditure charged to Revenue	15,14,52,100	43,39,100	15,900	15,58,07,100
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital outlay on Forests	2,22,900	—	—	2,22,900
55. Construction of Irrigation, &c., Works	1,10,08,600	7,57,600	2,700	1,17,68,900
56C. Capital outlay on Industrial Development	1,77,900	—	—	1,77,900
60. Civil Works	14,97,100	—	—	14,97,100
60B. Payment of Commuted Value of Pensions	14,21,100	—	—	14,21,100
Total Capital Expenditure not charged to Revenue	1,43,27,600	7,57,600	2,700	1,50,87,900

REVISED ESTIMATE of the REVENUE of the Government of BOMBAY in India and in England for 1927–28.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	5,45,30,000	—	—	5,45,30,000
VI.	Excise	3,86,11,000	—	—	3,86,11,000
VII.	Stamps	1,74,10,000	—	—	1,74,10,000
VIII.	Forest	71,54,000	—	—	71,54,000
IX.	Registration	11,94,000	—	—	11,94,000
IXA.	Scheduled Taxes	21,35,000	—	—	21,35,000
	Total	12,10,34,000	—	—	12,10,34,000
	IRRIGATION, &c. WORKS.				
XIII.	Works for which Capital Accounts are kept	52,68,000	—	—	52,68,000
XIV.	Works for which no Capital Accounts are kept	1,00,000	—	—	1,00,000
	Total	53,68,000	—	—	53,68,000
	INTEREST RECEIPTS.				
XVI.	Interest	1,60,87,000	—	—	1,60,87,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	15,30,000	—	—	15,30,000
XVIII.	Jails and Convict Settlements	6,75,000	—	—	6,75,000
XIX.	Police	7,25,000	—	—	7,25,000
XXI.	Education	11,07,000	—	—	11,07,000
XXII.	Medical	5,52,000	—	—	5,52,000
XXIII.	Public Health	6,00,000	—	—	6,00,000
XXIV.	Agriculture	3,00,000	—	—	3,00,000
XXV.	Industries	3,000	—	—	3,000
XXVI.	Miscellaneous Departments	1,83,000	—	—	1,83,000
	Total	56,75,000	—	—	56,75,000
	CIVIL WORKS.				
XXX.	Civil Works	16,65,000	—	—	16,65,000
	MISCELLANEOUS.				
XXXI.	Bombay Development Scheme	20,64,000	—	—	20,64,000
XXXII.	Transfers from Famine Insurance Fund	6,57,000	—	—	6,57,000
XXXIII.	Receipts in aid of Superannuation	13,65,000	—	—	13,65,000
XXXIV.	Stationery and Printing	3,50,000	—	—	3,50,000
XXXV.	Miscellaneous	2,46,000	—	—	2,46,000
	Total	46,82,000	—	—	46,82,000
XL.	Extraordinary Receipts	8,12,000	—	—	8,12,000
	Total Revenue	15,53,23,000	—	—	15,53,23,000
	CAPITAL RECEIPTS.				
XLII.	Bombay Development Scheme	8,52,000	—	—	8,52,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BOMBAY in India and in England for 1927-28.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	66,96,000	32,000	—	67,28,000
6. Excise	48,19,000	1,000	—	48,20,000
7. Stamps	1,43,000	—	—	1,43,000
8. Forest	42,25,000	—	—	42,25,000
9. Registration	6,65,000	7,000	—	6,72,000
9A. Scheduled Taxes	20,000	—	—	20,000
Total	1,65,68,000	40,000	—	1,66,08,000
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital outlay	2,93,000	—	—	2,93,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	55,49,000	—	—	55,49,000
15. Other Revenue Expenditure financed from ordinary Revenue	36,11,000	—	—	36,11,000
15(1). Other Revenue Expenditure financed from Famine Insurance Grant	9,88,000	—	—	9,88,000
Total	1,01,48,000	—	—	1,01,48,000
IRRIGATION, &C., CAPITAL ACCOUNT (CHARGED TO REVENUE).				
16. Construction of Irrigation, &c., Works—Financed from Famine Insurance Grant	10,00,000	—	—	10,00,000
DEBT SERVICES.				
19. Interest on ordinary Debt	2,09,47,000	—	—	2,09,47,000
21. Reduction or avoidance of Debt	13,22,000	—	—	13,22,000
Total	2,22,69,000	—	—	2,22,69,000
CIVIL ADMINISTRATION.				
22. General Administration	2,20,22,000	—	—	2,20,22,000
24. Administration of Justice	74,08,000	—	—	74,08,000
25. Jails and Convict Settlements	24,50,000	1,000	—	24,51,000
26. Police	1,66,58,000	—	—	1,66,58,000
27. Ports and Pilotage	21,000	—	—	21,000
30. Scientific Departments	62,000	—	—	62,000
31. Education	2,04,77,000	27,000	—	2,05,04,000
32. Medical	46,81,000	48,000	—	47,29,000
33. Public Health	21,93,000	17,000	—	22,10,000
34. Agriculture	27,99,000	—	—	27,99,000
35. Industries	81,000	—	—	81,000
37. Miscellaneous Departments	4,37,000	—	—	4,37,000
Total	7,92,89,000	93,000	—	7,93,82,000
CIVIL WORKS.				
41. Civil Works	1,32,55,000	51,000	—	1,33,06,000
MISCELLANEOUS.				
42. Bombay Development Scheme	25,95,000	—	—	25,95,000
43A. Famine Relief and Insurance	20,29,000	—	—	20,29,000
45. Superannuation Allowances and Pensions	52,46,000	—	—	52,46,000
46. Stationery and Printing	15,37,000	2,29,000	1,000	17,67,000
47. Miscellaneous	17,56,000	—	—	17,56,000
Total	1,31,63,000	2,29,000	1,000	1,33,93,000
Total Expenditure charged to Revenue	15,59,85,000	4,13,000	1,000	15,63,99,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation Works	2,35,91,000	14,52,000	5,000	2,50,48,000
56A. Capital outlay on improvement of Public Health	5,13,000	—	—	5,13,000
59. Bombay Development Scheme	23,39,000	85,000	—	24,24,000
60. Civil Works	38,37,000	—	—	38,37,000
60A Other Provincial Works not charged to Revenue	51,000	—	—	51,000
60B. Commuted Value of Pensions	1,41,000	—	—	1,41,000
Total Capital Expenditure not charged to Revenue	3,04,72,000	15,37,000	5,000	3,20,14,000

REVISED ESTIMATE of the REVENUE of the Government of BENGAL in India and in England for 1927–28.

HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE.				
V. Land Revenue	3,15,02,000	—	—	3,15,02,000
VI. Excise	2,24,00,000	—	—	2,24,00,000
VII. Stamps	3,50,00,000	—	—	3,50,00,000
VIII. Forest	34,00,000	—	—	34,00,000
IX. Registration	40,50,000	—	—	40,50,000
IXA. Scheduled Taxes	18,00,000	—	—	18,00,000
Total	9,81,52,000	—	—	9,81,52,000
RAILWAYS.				
XII. Subsidised Companies	1,20,000	—	—	1,20,000
IRRIGATION, &C., WORKS.				
XIII. Works for which Capital Accounts are kept	*—8,44,000*	—	—	*—8,44,000*
XIV. Works for which no Capital Accounts are kept	2,20,000	—	—	2,20,000
Total	*—6,24,000*	—	—	*—6,24,000*
INTEREST RECEIPTS.				
XVI. Interest	6,56,000	—	—	6,56,000
CIVIL ADMINISTRATION.				
XVII. Administration of Justice	16,80,000	—	—	16,80,000
XVIII. Jails and Convict Settlements	10,03,000	—	—	10,03,000
XIX. Police	5,85,000	—	—	5,85,000
XX. Ports and Pilotage	82,000	—	—	82,000
XXI. Education	13,49,000	—	—	13,49,000
XXII. Medical	8,78,000	—	—	8,78,000
XXIII. Public Health	1,15,000	—	—	1,15,000
XXIV. Agriculture	4,48,000	—	—	4,48,000
XXV. Industries	5,37,000	—	—	5,37,000
XXVI. Miscellaneous Departments	26,000	—	—	26,000
Total	67,03,000	—	—	67,03,000
CIVIL WORKS.				
XXX. Civil Works	6,12,000	—	—	6,12,000
MISCELLANEOUS.				
XXXIII. Receipts in aid of Superannuation	7,20,000	—	—	7,20,000
XXXIV. Stationery and Printing	1,68,000	—	—	1,68,000
XXXV. Miscellaneous	8,56,000	—	—	8,56,000
Total	17,44,000	—	—	17,44,000
XXXIXA. Miscellaneous adjustments between the Central and Provincial Governments	1,59,000	—	—	1,59,000
XL. Extraordinary Receipts	2,39,000	—	—	2,39,000
Total Revenue	10,77,61,000	—	—	10,77,61,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BENGAL in India and in England for 1927–28.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	39,94,000	36,000	—	40,30,000
6. Excise	24,20,000	22,000	—	24,42,000
7. Stamps	8,49,000	—	—	8,49,000
8. Forest	14,47,000	77,000	—	15,24,000
9. Registration	20,67,000	—	—	20,67,000
9A. Scheduled Taxes	15,000	—	—	15,000
Total	1,07,92,000	1,35,000	—	1,09,27,000
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	2,40,000	—	—	2,40,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	19,22,000	—	—	19,22,000
15. Other Revenue Expenditure financed from ordinary Revenue	16,25,000	29,000	—	16,54,000
Total	35,47,000	29,000	—	35,76,000
IRRIGATION, &C., CAPITAL ACCOUNT (charged to Revenue).				
16. Construction of Irrigation, &c., Works	1,76,000	—	—	1,76,000
DEBT SERVICES.				
19. Interest on ordinary Debt	*—8,62,000*	—	—	*—8,62,000*
20. Interest on other obligations	—	—	—	—
Total	*—8,62,000*	—	—	*—8,62,000*
CIVIL ADMINISTRATION.				
22. General Administration	1,19,81,000	7,84,000	—	1,27,65,000
24. Administration of Justice	1,08,54,000	4,10,000	—	1,12,64,000
25. Jails and Convict Settlements	34,38,000	32,000	—	34,70,000
26. Police	1,88,69,000	4,59,000	—	1,93,28,000
27. Ports and Pilotage	7,70,000	2,000	—	7,72,000
30. Scientific Departments	27,000	—	—	27,000
31. Education	1,38,59,000	2,52,000	—	1,41,11,000
32. Medical	55,28,000	2,36,000	—	57,64,000
33. Public Health	32,33,000	22,000	—	32,55,000
34. Agriculture	22,54,000	65,000	—	23,19,000
35. Industries	12,36,000	51,000	—	12,87,000
37. Miscellaneous Departments	2,28,000	1,18,000	—	3,46,000
Total	7,22,77,000	24,31,000	—	7,47,08,000
CIVIL WORKS.				
41. Civil Works	1,04,47,000	1,85,000	—	1,06,32,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	90,000	—	—	90,000
45. Superannuation Allowances and Pensions	64,91,000	9,78,000	—	74,69,000
45A. Commutation of Pensions financed from ordinary Revenue	9,00,000	—	—	9,00,000
46. Stationery and Printing	20,91,000	16,000	—	21,07,000
47. Miscellaneous	3,70,000	—	—	3,70,000
Total	99,42,000	9,94,000	—	1,09,36,000
Total Expenditure charged to Revenue	10,65,59,000	37,74,000	—	11,03,33,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	11,06,000	—	—	11,06,000
60. Civil Works	5,06,000	—	—	5,06,000
60B. Payment of Commuted Value of Pensions	*—12,58,000*	—	—	*—12,58,000*
Total Capital Expenditure not charged to Revenue	3,54,000	—	—	3,54,000

REVISED ESTIMATE of the REVENUE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1927–28.

	HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	6,94,96,000	—	—	6,94,96,000
VI.	Excise	1,39,06,000	—	—	1,39,06,000
VII.	Stamps	1,72,17,000	—	—	1,72,17,000
VIII.	Forest	63,65,000	—	—	63,65,000
IX.	Registration	13,75,000	—	—	13,75,000
	Total	10,83,59,000	—	—	10,83,59,000
	RAILWAYS.				
XII.	Subsidised Companies	1,90,000	—	—	1,90,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	95,99,600	—	—	95,99,600
XIV.	Works for which no Capital Accounts are kept	21,000	—	—	21,000
	Total	96,20,600	—	—	96,20,600
	INTEREST RECEIPTS.				
XVI.	Interest	10,81,000	—	—	10,81,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	15,16,000	—	—	15,16,000
XVIII.	Jails and Convict Settlements	8,04,000	—	—	8,04,000
XIX.	Police	2,89,000	—	—	2,89,000
XXI.	Education	10,72,000	—	—	10,72,000
XXII.	Medical	2,83,000	—	—	2,83,000
XXIII.	Public Health	1,62,000	—	—	1,62,000
XXIV.	Agriculture	5,65,000	—	—	5,65,000
XXV.	Industries	46,000	—	—	46,000
XXVI.	Miscellaneous Departments	70,000	—	—	70,000
	Total	48,07,000	—	—	48,07,000
	CIVIL WORKS.				
XXX.	Civil Works	3,95,000	—	—	3,95,000
	MISCELLANEOUS.				
XXXII.	Transfers from Famine Insurance Fund	20,13,400	—	—	20,13,400
XXXIII.	Receipts in aid of Superannuation	4,78,000	—	—	4,78,000
XXXIV.	Stationery and Printing	3,84,000	—	—	3,84,000
XXXV.	Miscellaneous	9,74,000	—	—	9,74,000
	Total	38,49,400	—	—	38,49,400
XL.	Extraordinary Receipts	20,000	—	—	20,000
	Total Revenue	12,83,22,000	—	—	12,83,22,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1927-28.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	88,10,000	27,500	100	88,37,600
6. Excise	13,14,000	23,800	100	13,37,900
7. Stamps	3,46,000	—	—	3,46,000
8. Forest	32,76,000	1,45,300	500	34,21,800
9. Registration	4,74,000	—	—	4,74,000
Total	1,42,20,000	1,96,600	700	1,44,17,300
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital outlay	1,75,000	—	—	1,75,000
RAILWAYS.				
10. Interest on Debt	11,700	—	—	11,700
11. Subsidised Companies	5,200	—	—	5,200
Total	16,900	—	—	16,900
IRRIGATION &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	80,49,700	—	—	80,49,700
15. Other Revenue Expenditure financed from ordinary Revenue	*—2,38,100*	1,14,700	400	*—1,23,000*
15(1). Other Revenue Expenditure financed from Famine Insurance Fund	13,700	—	—	13,700
Total	78,25,300	1,14,700	400	79,40,400
IRRIGATION, &C., CAPITAL ACCOUNT.				
16. Construction of Irrigation Works :—				
(A) Financed from Famine Insurance Fund	5,49,300	—	—	5,49,300
(B) Financed from ordinary Revenue	1,81,200	—	—	1,81,200
Total	7,30,500	—	—	7,30,500
DEBT SERVICES.				
19. Interest on ordinary Debt	33,66,300	—	—	33,66,300
21. Reduction or avoidance of Debt	26,65,000	—	—	26,65,000
Total	60,31,300	—	—	60,31,300
CIVIL ADMINISTRATION.				
22. General Administration	1,31,21,000	8,50,100	3,000	1,39,74,100
24. Administration of Justice	74,01,000	2,59,300	900	76,61,200
25. Jails and Convict Settlements	37,04,000	23,300	100	37,27,400
26. Police	1,66,29,000	4,15,500	1,500	1,70,46,000
30. Scientific Departments	21,000	—	—	21,000
31. Education	1,92,42,000	2,05,300	700	1,94,48,000
32. Medical	35,94,000	1,71,100	600	37,65,700
33. Public Health	26,53,000	57,300	200	27,10,500
34. Agriculture	34,69,000	64,700	200	35,33,900
35. Industries	13,64,000	39,800	100	14,03,900
37. Miscellaneous Departments	80,000	8,000	—	88,000
Total	7,12,78,000	20,94,400	7,300	7,33,79,700
CIVIL WORKS.				
41. Civil Works	66,35,600	94,200	300	67,30,100
MISCELLANEOUS.				
43A. Famine Relief and Insurance	62,000	—	—	62,000
45. Superannuation Allowances and Pensions	47,30,600	12,16,800	4,200	59,51,600
46. Stationery and Printing	12,16,000	22,800	100	12,38,900
47. Miscellaneous	4,00,000	300	—	4,00,300
Total	64,08,600	12,39,900	4,300	76,52,800
Total Expenditure charged to Revenue	11,33,21,200	37,39,800	13,000	11,70,74,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation Works	1,42,65,300	26,700	100	1,42,92,100
56B. Outlay on Agricultural Improvement	1,20,700	—	—	1,20,700
60. Civil Works	45,91,900	—	—	45,91,900
60A. Other Provincial Works	4,50,000	—	—	4,50,000
Total Capital Expenditure not charged to Revenue	1,94,27,900	26,700	100	1,94,54,700

REVISED ESTIMATE of the REVENUE of the Government of the PUNJAB in India and in England for 1927–28.

HEADS OF REVENUE.		India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE.					
II.	Taxes on Income	2,75,000	—	—	2,75,000
V.	Land Revenue	3,15,64,000	—	—	3,15,64,000
VI.	Excise	1,16,96,000	—	—	1,16,96,000
VII.	Stamps	1,21,06,000	—	—	1,21,06,000
VIII.	Forest	39,00,000	—	—	39,00,000
IX.	Registration	9,40,000	—	—	9,40,000
	Total	6,04,81,000	—	—	6,04,81,000
IRRIGATION, &c., WORKS.					
XIII.	Works for which Capital Accounts are kept	4,06,24,000	—	—	4,06,24,000
XIV.	Works for which no Capital Accounts are kept	90,000	—	—	90,000
	Total	4,07,14,000	—	—	4,07,14,000
INTEREST RECEIPTS.					
XVI.	Interest	9,94,000	—	—	9,94,000
CIVIL ADMINISTRATION.					
XVII.	Administration of Justice	11,18,000	—	—	11,18,000
XVIII.	Jails and Convict Settlements	5,47,000	—	—	5,47,000
XIX.	Police	1,52,000	—	—	1,52,000
XXI.	Education	14,29,000	—	—	14,29,000
XXII.	Medical	3,15,000	—	—	3,15,000
XXIII.	Public Health	1,53,000	—	—	1,53,000
XXIV.	Agriculture	10,99,000	—	—	10,99,000
XXV.	Industries	1,00,000	—	—	1,00,000
XXVI.	Miscellaneous Departments	2,51,000	—	—	2,51,000
	Total	51,64,000	—	—	51,64,000
CIVIL WORKS.					
XXX.	Civil Works	4,84,000	—	—	4,84,000
MISCELLANEOUS.					
XXXIII.	Receipts in aid of Superannuation	4,66,000	—	—	4,66,000
XXXIV.	Stationery and Printing	1,26,000	—	—	1,26,000
XXXV.	Miscellaneous	18,20,000	—	—	18,20,000
	Total	24,12,000	—	—	24,12,000
XL.	Extraordinary Receipts	1,39,82,000	—	—	1,39,82,000
	Total Revenue	12,42,31,000	—	—	12,42,31,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the PUNJAB in India and in England for 1927–28.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	41,79,000	29,000	—	42,08,000
6. Excise	15,61,000	2,000	—	15,63,000
7. Stamps	2,46,000	—	—	2,46,000
8. Forest	26,57,000	1,17,000	—	27,74,000
9. Registration	1,05,000	—	—	1,05,000
Total	87,48,000	1,48,000	—	88,96,000
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	4,14,000	—	—	4,14,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	1,18,54,000	—	—	1,18,54,000
15. Other Revenue Expenditure financed from ordinary Revenue	8,42,000	3,99,000	1,000	12,42,000
Total	1,26,96,000	3,99,000	1,000	1,30,96,000
IRRIGATION, &C., CAPITAL ACCOUNT.				
16. Irrigation Works	1,20,48,000	—	—	1,20,48,000
DEBT SERVICES.				
19. Interest on ordinary Debt	*—22,43,000*	—	—	*—22,43,000*
21. Reduction or avoidance of Debt	1,99,000	—	—	1,99,000
Total	*—20,44,000*	—	—	*—20,44,000*
CIVIL ADMINISTRATION.				
22. General Administration	1,06,93,000	5,28,000	2,000	1,12,23,000
24. Administration of Justice	52,57,000	2,44,000	1,000	55,02,000
25. Jails and Convict Settlements	38,64,000	65,000	1,000	39,30,000
26. Police	1,08,50,000	2,48,000	1,000	1,10,99,000
30. Scientific Departments	24,000	1,000	—	25,000
31. Education	1,54,59,000	1,40,000	1,000	1,56,00,000
32. Medical	42,95,000	2,14,000	1,000	45,10,000
33. Public Health	17,00,000	63,000	—	17,63,000
34. Agriculture	50,88,000	1,96,000	—	52,84,000
35. Industries	8,38,000	30,000	—	8,68,000
37. Miscellaneous Departments	98,000	9,000	—	1,07,000
Total	5,81,66,000	17,38,000	7,000	5,99,11,000
CIVIL WORKS.				
41. Civil Works	2,01,85,000	2,00,000	1,000	2,03,86,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	3,81,000	—	—	3,81,000
45. Superannuation Allowances and Pensions	18,06,000	10,11,000	4,000	28,21,000
46. Stationery and Printing	9,98,000	40,000	—	10,38,000
47. Miscellaneous	38,02,000	9,000	—	38,11,000
Total	69,87,000	10,60,000	4,000	80,51,000
Total Expenditure charged to Revenue	11,72,00,000	35,45,000	13,000	12,07,58,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
56C. Capital outlay on Industrial Development	2,93,000	—	—	2,93,000
56D. Capital outlay on Hydro-Electric Scheme	31,92,000	1,96,000	—	33,88,000
60. Civil Works	37,75,000	1,000	—	37,76,000
60B. Commuted Value of Pensions	5,36,000	—	—	5,36,000
Total Capital Expenditure not charged to Revenue	77,96,000	1,97,000	—	79,93,000

REVISED ESTIMATE of the REVENUE of the Government of BURMA in India and in England for 1927–28.

HEADS OF REVENUE.		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	13,80,000	—	—	13,80,000
V.	Land Revenue	5,42,00,000	—	—	5,42,00,000
VI.	Excise	1,23,10,000	—	—	1,23,10,000
VII.	Stamps	72,00,000	—	—	72,00,000
VIII.	Forest	2,02,00,000	—	—	2,02,00,000
IX.	Registration	7,50,000	—	—	7,50,000
	Total	9,60,40,000	—	—	9,60,40,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	30,00,000	—	—	30,00,000
XIV.	Works for which no Capital Accounts are kept	3,36,000	—	—	3,36,000
	Total	33,36,000	—	—	33,36,000
	INTEREST RECEIPTS.				
XVI.	Interest	11,40,000	—	—	11,40,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	14,00,000	—	—	14,00,000
XVIII.	Jails and Convict Settlements	5,50,000	—	—	5,50,000
XIX.	Police	7,08,000	—	—	7,08,000
XX.	Ports and Pilotage	80,000	—	—	80,000
XXI.	Education	7,50,000	—	—	7,50,000
XXII.	Medical	3,00,000	—	—	3,00,000
XXIII.	Public Health	75,000	—	—	75,000
XXIV.	Agriculture	75,000	—	—	75,000
XXV.	Industries	4,000	—	—	4,000
XXVI.	Miscellaneous Departments	2,10,000	—	—	2,10,000
	Total	41,52,000	—	—	41,52,000
	CIVIL WORKS.				
XXX.	Civil Works	15,84,000	—	—	15,84,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	1,36,000	—	—	1,36,000
XXXIV.	Stationery and Printing	1,08,000	—	—	1,08,000
XXXV.	Miscellaneous	1,80,000	—	—	1,80,000
	Total	4,24,000	—	—	4,24,000
XL.	Extraordinary Receipts	2,85,000	—	—	2,85,000
	Total Revenue	10,69,61,000	—	—	10,69,61,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BURMA in India and in England for 1927–28.

	HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.				
5.	Land Revenue	66,81,200	96,300	500	67,78,000
6.	Excise	21,89,300	10,700	—	22,00,000
7.	Stamps	1,72,000	—	—	1,72,000
8.	Forest	76,77,600	5,20,000	2,400	82,00,000
9.	Registration	2,00,000	—	—	2,00,000
	Total	1,69,20,100	6,27,000	2,900	1,75,50,000
	SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A.	Forest	9,46,000	—	—	9,46,000
	IRRIGATION, &C., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	21,06,000	—	—	21,06,000
15.	Other Revenue Expenditure financed from ordinary Revenue	17,28,400	1,04,900	700	18,34,000
	Total	38,34,400	1,04,900	700	39,40,000
	IRRIGATION, &C., CAPITAL ACCOUNT.				
16.	Construction of Irrigation, &c., Works	24,60,000	—	—	24,60,000
	DEBT SERVICES.				
19.	Interest on ordinary Debt	*—26,12,000*	—	—	*—26,12,000*
	CIVIL ADMINISTRATION.				
22.	General Administration	99,62,000	8,63,900	4,100	1,08,30,000
24.	Administration of Justice	66,63,800	1,55,300	900	68,20,000
25.	Jails and Convict Settlements	30,61,500	38,300	200	31,00,000
26.	Police	1,47,22,100	4,25,800	2,100	1,51,50,000
27.	Ports and Pilotage	13,05,600	5,300	100	13,11,000
30.	Scientific Departments	2,08,800	73,900	300	2,83,000
31.	Education	1,32,76,100	2,82,700	1,200	1,35,60,000
32.	Medical	45,48,200	2,69,600	1,200	48,19,000
33.	Public Health	29,15,200	82,300	500	29,98,000
34.	Agriculture	19,58,300	1,32,100	600	20,91,000
35.	Industries	4,23,700	27,200	100	4,51,000
37.	Miscellaneous Departments	3,13,300	37,500	200	3,51,000
	Total	5,93,58,600	23,93,900	11,500	6,17,64,000
	CIVIL WORKS.				
41.	Civil Works	2,51,87,200	15,56,300	6,500	2,67,50,000
	MISCELLANEOUS.				
43.	Famine Relief and Insurance	79,000	—	—	79,000
45.	Superannuation Allowances and Pensions	35,75,300	10,20,300	4,400	46,00,000
45A.	Commutation of Pensions financed from ordinary Revenue	18,45,000	—	—	18,45,000
46.	Stationery and Printing	11,13,900	1,55,500	600	12,70,000
47.	Miscellaneous	29,99,900	100	—	30,00,000
	Total	96,13,100	11,75,900	5,000	1,07,94,000
	CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.				
51A.	Miscellaneous adjustments between the Central and Provincial Governments	58,000	—	—	58,000
	EXTRAORDINARY ITEMS.				
52.	Extraordinary charges	12,10,000	—	—	12,10,000
	Total Expenditure charged to Revenue	11,69,75,400	58,58,000	26,600	12,28,60,000

REVISED ESTIMATE of the REVENUE of the SHAN STATES FEDERATION, BURMA, in India and in England for 1927–28.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	PRINCIPAL HEADS OF REVENUE.				
V.	Land Revenue	6,96,000	—	—	6,96,000
VI.	Excise	1,10,000	—	—	1,10,000
VIII.	Forest	15,30,000	—	—	15,30,000
IX.	Registration	1,000	—	—	1,000
	Total	23,37,000	—	—	23,37,000
	INTEREST RECEIPTS.				
XVI.	Interest	1,000	—	—	1,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	34,000	—	—	34,000
XIX.	Police	8,000	—	—	8,000
XXI.	Education	6,000	—	—	6,000
XXII.	Medical	2,000	—	—	2,000
XXIII.	Public Health	2,000	—	—	2,000
XXIV.	Agriculture	2,000	—	—	2,000
	Total	54,000	—	—	54,000
	CIVIL WORKS.				
XXX.	Civil Works	40,000	—	—	40,000
	MISCELLANEOUS.				
XXXV.	Miscellaneous	24,50,000	—	—	24,50,000
	Total Revenue	48,82,000	—	—	48,82,000

REVISED ESTIMATE of the EXPENDITURE of the SHAN STATES FEDERATION, BURMA, in India and in England for 1927-28.

HEADS OF EXPENDITURE.

	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	27,000	—	—	27,000
6. Excise	1,00,000	—	—	1,00,000
7. Stamps	1,000	—	—	1,000
8. Forest	3,59,300	12,700	—	3,72,000
9. Registration	1,000	—	—	1,000
Total	4,88,300	12,700	—	5,01,000
8A. Forest capital outlay charged to Revenue	18,000	—	—	18,000
15. OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.				
A. Irrigation	3,000	—	—	3,000
CIVIL ADMINISTRATION.				
22. General Administration	4,92,800	27,100	100	5,20,000
24. Administration of Justice	10,000	—	—	10,000
25. Jails and Convict Settlements	25,000	—	—	25,000
26. Police	1,71,600	2,400	—	1,74,000
31. Education	3,71,000	4,000	—	3,75,000
32. Medical	2,20,000	—	—	2,20,000
33. Public Health	36,000	—	—	36,000
34. Agriculture	25,000	—	—	25,000
37. Miscellaneous Departments	2,000	—	—	2,000
Total	13,53,400	33,500	100	13,87,000
CIVIL WORKS.				
41. Civil Works	27,49,800	97,800	400	28,48,000
MISCELLANEOUS.				
45. Superannuation Allowances and Pensions	6,000	—	—	6,000
46. Stationery and Printing	32,000	—	—	32,000
47. Miscellaneous	2,54,000	—	—	2,54,000
Total	2,92,000	—	—	2,92,000
Total Expenditure charged to Revenue	49,04,500	1,44,000	500	50,49,000

REVISED ESTIMATE of the REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1927-28.

HEADS OF REVENUE.		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	3,31,000	—	—	3,31,000
V.	Land Revenue	1,67,26,000	—	—	1,67,26,000
VI.	Excise	1,95,00,000	—	—	1,95,00,000
VII.	Stamps	1,09,52,000	—	—	1,09,52,000
VIII.	Forests	10,72,000	—	—	10,72,000
IX.	Registration	17,00,000	—	—	17,00,000
	Total	5,02,81,000	—	—	5,02,81,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	18,25,000	—	—	18,25,000
XIV.	Works for which no Capital Accounts are kept	1,06,000	—	—	1,06,000
	Total	19,31,000	—	—	19,31,000
	INTEREST RECEIPTS.				
XVI.	Interest	7,27,000	—	—	7,27,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	5,20,000	—	—	5,20,000
XVIII.	Jails and Convict Settlements	5,16,000	—	—	5,16,000
XIX.	Police	1,79,000	—	—	1,79,000
XXI.	Education	6,28,000	—	—	6,28,000
XXII.	Medical	1,82,000	—	—	1,82,000
XXIII.	Public Health	27,000	—	—	27,000
XXIV.	Agriculture	2,18,000	—	—	2,18,000
XXV.	Industries	87,000	—	—	87,000
XXVI.	Miscellaneous Departments	3,000	—	—	3,000
	Total	23,60,000	—	—	23,60,000
	CIVIL WORKS.				
XXX.	Civil Works	6,30,000	—	—	6,30,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	1,21,000	—	—	1,21,000
XXXIV.	Stationery and Printing	95,000	—	—	95,000
XXXV.	Miscellaneous	3,91,000	—	—	3,91,000
	Total	6,07,000	—	—	6,07,000
XXXIXA.	Miscellaneous adjustments between Central and Provincial Governments	—	—	—	—
	Total Revenue	5,65,36,000	—	—	5,65,36,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1927–28.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	23,44,000	46,000	—	23,90,000
6. Excise	19,23,000	3,000	—	19,26,000
7. Stamps	3,09,000	—	—	3,09,000
8. Forest	6,91,000	53,000	—	7,44,000
9. Registration	6,41,000	—	—	6,41,000
Total	59,08,000	1,02,000	—	60,10,000
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	1,33,000	—	—	1,33,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Irrigation Works :— Interest on Debt	20,44,000	—	—	20,44,000
15. Other Revenue Expenditure financed from ordinary Revenue	5,83,000	17,000	—	6,00,000
15A. Other Revenue Expenditure financed from Famine Insurance grants	5,000	—	—	5,000
Total	26,32,000	17,000		26,49,000
IRRIGATION, &C., CAPITAL ACCOUNT.				
16. Construction of Irrigation, &c., Works	7,000	—	—	7,000
DEBT SERVICES.				
19. Interest on ordinary Debt	1,93,000	—	—	1,93,000
CIVIL ADMINISTRATION.				
22. General Administration	67,69,000	3,87,000	1,000	71,57,000
24. Administration of Justice	38,13,000	2,09,000	1,000	40,23,000
25. Jails and Convict Settlements	19,14,000	42,000	—	19,56,000
26. Police	81,00,000	2,19,000	1,000	83,20,000
30. Scientific Departments	49,000	—	—	49,000
31. Education	85,36,000	2,19,000	1,000	87,56,000
32. Medical	26,19,000	1,42,000	1,000	27,62,000
33. Public Health	12,98,000	40,000	—	13,38,000
34. Agriculture	14,15,000	76,000	—	14,91,000
35. Industries	8,28,000	39,000	—	8,67,000
37. Miscellaneous Departments	34,000	8,000	—	42,000
Total	3,53,75,000	13,81,000	5,000	3,67,61,000
CIVIL WORKS.				
41. Civil Works	89,63,000	70,000	—	90,33,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	11,47,000	—	—	11,47,000
45. Superannuation Allowances and Pensions	19,00,000	5,98,000	2,000	25,00,000
45A. Commutation of Pensions financed from Ordinary Revenues	*—60,000*	—	—	*—60,000*
46. Stationery and Printing	7,87,000	1,19,000	—	9,06,000
47. Miscellaneous	1,41,000	—	—	1,41,000
Total	39,15,000	7,17,000	2,000	46,34,000
51A. Miscellaneous Adjustments between the Central and Provincial Governments	1,000	—	—	1,000
Total Expenditure charged to Revenue	5,71,27,000	22,87,000	7,000	5,94,21,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
60B. Payment of commuted value of Pensions	*—12,000*	—	—	*—12,000*

REVISED ESTIMATE of the REVENUE of the Government of the CENTRAL PROVINCES in India and in England for 1927-28.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	1,04,000	—	—	1,04,000
V.	Land Revenue	2,45,55,000	—	—	2,45,55,000
VI.	Excise	1,25,60,000	—	—	1,25,60,000
VII.	Stamps	65,47,000	—	—	65,47,000
VIII.	Forest	53,50,000	—	—	53,50,000
IX.	Registration	6,51,000	—	—	6,51,000
	Total	4,97,67,000	—	—	4,97,67,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	*—1,62,000*	—	—	*—1,62,000*
XIV.	Works for which no Capital Accounts are kept	1,56,000	—	—	1,56,000
	Total	*—6,000*	—	—	*—6,000*
	INTEREST RECEIPTS.				
XVI.	Interest	3,68,000	—	—	3,68,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	6,50,000	—	—	6,50,000
XVIII.	Jails and Convict Settlements	3,83,000	—	—	3,83,000
XIX.	Police	64,000	—	—	64,000
XXI.	Education	5,37,000	—	—	5,37,000
XXII.	Medical	59,000	—	—	59,000
XXIII.	Public Health	67,000	—	—	67,000
XXIV.	Agriculture	3,04,000	—	—	3,04,000
XXV.	Industries	52,000	—	—	52,000
XXVI.	Miscellaneous Departments	68,000	—	—	68,000
	Total	21,84,000	—	—	21,84,000
	CIVIL WORKS.				
XXX.	Civil Works	5,40,000	—	—	5,40,000
	MISCELLANEOUS.				
XXXII.	Transfers from Famine Insurance Fund	11,72,000	—	—	11,72,000
XXXIII.	Receipts in aid of Superannuation	1,26,000	—	—	1,26,000
XXXIV.	Stationery and Printing	81,000	—	—	81,000
XXXV.	Miscellaneous	3,84,000	—	—	3,84,000
	Total	17,63,000	—	—	17,63,000
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	27,000	—	—	27,000
XL.	Extraordinary Receipts	48,000	—	—	48,000
	Total Revenue	5,46,91,000	—	—	5,46,91,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the CENTRAL PROVINCES in India and in England for 1927–28.

	HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.				
5.	Land Revenue	29,63,000	20,000	100	29,83,100
6.	Excise	15,25,300	5,600	—	15,30,900
7.	Stamps	1,91,000	—	—	1,91,000
8.	Forest	39,80,000	1,35,000	500	41,15,500
9.	Registration	2,25,000	—	—	2,25,000
	Total	88,84,300	1,60,600	600	90,45,500
	IRRIGATION, &c., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	25,43,000	—	—	25,43,000
15.	Other Revenue Expenditure financed from ordinary Revenue	2,32,000	81,800	200	3,14,000
	Total	27,75,000	81,800	200	28,57,000
	IRRIGATION, &c., CAPITAL ACCOUNT.				
16A.	Construction of Irrigation, &c., Works financed from Famine Insurance Grant	84,000	—	—	84,000
	DEBT SERVICES.				
19.	Interest on ordinary Debt	*—3,57,000*	—	—	*—3,57,000*
21.	Reduction or avoidance of Debt	3,42,000	—	—	3,42,000
	Total	*—15,000*	—	—	*—15,000*
	CIVIL ADMINISTRATION.				
22.	General Administration	66,53,000	3,90,000	1,400	70,44,400
24.	Administration of Justice	31,87,000	1,47,000	500	33,34,500
25.	Jails and Convict Settlements	9,78,000	6,100	—	9,84,100
26.	Police	58,86,700	2,00,800	700	60,88,200
30.	Scientific Departments	15,000	—	—	15,000
31.	Education	54,44,000	1,00,300	300	55,44,600
32.	Medical	14,88,000	60,700	200	15,48,900
33.	Public Health	3,72,000	15,800	100	3,87,900
34.	Agriculture	18,83,700	51,000	200	19,34,900
35.	Industries	2,72,000	6,900	—	2,78,900
37.	Miscellaneous Departments	1,35,000	6,800	—	1,41,800
	Total	2,63,14,400	9,85,400	3,400	2,73,03,200
	CIVIL WORKS.				
41.	Civil Works	1,10,12,000	44,200	200	1,10,56,400
	MISCELLANEOUS.				
43A.	Famine Relief and Insurance	71,000	—	—	71,000
45.	Superannuation Allowances and Pensions	14,62,000	5,87,000	2,000	20,51,000
46.	Stationery and Printing	5,77,300	27,000	100	6,04,400
47.	Miscellaneous	8,68,000	5,500	—	8,73,500
	Total	29,78,300	6,19,500	2,100	35,99,900
	Total Expenditure charged to Revenue	5,20,33,000	18,91,500	6,500	5,39,31,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A.	Capital Outlay on Forests	1,68,000	—	—	1,68,000
55.	Construction of Irrigation Works	26,42,300	3,700	—	26,46,000
60B.	Commuted value of Pensions	7,88,000	—	—	7,88,000
	Total Capital Expenditure not charged to Revenue	35,98,300	3,700	—	36,02,000

REVISED ESTIMATE of the REVENUE of the Government of ASSAM in India and in England for 1927-28.

HEADS OF REVENUE.		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	5,80,000	—	—	5,80,000
V.	Land Revenue	1,12,39,000	—	—	1,12,39,000
VI.	Excise	70,34,000	—	—	70,34,000
VII.	Stamps	23,65,000	—	—	23,65,000
VIII.	Forest	35,32,000	—	—	35,32,000
IX.	Registration	2,30,000	—	—	2,30,000
	Total	2,49,80,000	—	—	2,49,80,000
	RAILWAYS.				
XI.	State Railways	30,000	—	—	30,000
	INTEREST RECEIPTS.				
XVI.	Interest	1,64,000	—	—	1,64,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	2,19,000	—	—	2,19,000
XVIII.	Jails and Convict Settlements	99,000	—	—	99,000
XIX.	Police	1,97,000	—	—	1,97,000
XXI.	Education	2,61,000	—	—	2,61,000
XXII.	Medical	24,000	—	—	24,000
XXIII.	Public Health	1,00,000	—	—	1,00,000
XXIV.	Agriculture	29,000	—	—	29,000
XXV.	Industries	9,000	—	—	9,000
XXVI.	Miscellaneous Departments	1,000	—	—	1,000
	Total	9,39,000	—	—	9,39,000
	CIVIL WORKS.				
XXX.	Civil Works	4,04,000	—	—	4,04,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	21,000	—	—	21,000
XXXIV.	Stationery and Printing	35,000	—	—	35,000
XXXV.	Miscellaneous	2,46,000	—	—	2,46,000
	Total	3,02,000	—	—	3,02,000
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	14,000	—	—	14,000
	Total Revenue	2,68,33,000	—	—	2,68,33,000

REVISED ESTIMATE of the EXPENDITURE of the Government of ASSAM in India and in England for 1927–28.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	19,18,000	10,000	—	19,28,000
6. Excise	8,01,000	1,000	—	8,02,000
7. Stamps	96,000	—	—	96,000
8. Forest	14,68,000	65,000	—	15,33,000
9. Registration	1,47,000	—	—	1,47,000
Total	44,30,000	76,000	—	45,06,000
SALT AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	1,57,000	—	—	1,57,000
RAILWAY REVENUE ACCOUNT.				
10. State Railways	51,000	—	—	51,000
11. Subsidised Companies	9,000	—	—	9,000
12. Miscellaneous Railway Expenditure	2,000	—	—	2,000
Total	62,000	—	—	62,000
RAILWAY CAPITAL ACCOUNT CHARGED TO REVENUE.				
13. Construction of Railways	*—7,000*	—	—	*—7,000*
IRRIGATION, &c., REVENUE ACCOUNT.				
15B. Navigation, &c., Works	1,10,000	—	—	1,10,000
DEBT SERVICES.				
19. Interest on ordinary Debt	*—78,000*	—	—	*—78,000*
CIVIL ADMINISTRATION.				
22. General Administration	25,51,000	3,08,000	1,000	28,60,000
24. Administration of Justice	9,40,000	51,000	—	9,91,000
25. Jails and Convict Settlements	4,81,000	—	—	4,81,000
26. Police	26,15,000	75,000	—	26,90,000
27. Ports and Pilotage	43,000	—	—	43,000
30. Scientific Departments	12,000	—	—	12,000
31. Education	27,90,000	37,000	—	28,27,000
32. Medical	10,95,000	67,000	—	11,62,000
33. Public Health	11,99,000	4,000	—	12,03,000
34. Agriculture	5,18,000	17,000	—	5,35,000
35. Industries	1,82,000	5,000	—	1,87,000
37. Miscellaneous Departments	19,000	—	—	19,000
Total	1,24,45,000	5,64,000	1,000	1,30,10,000
CIVIL WORKS.				
41. Civil Works	61,62,000	93,000	1,000	62,56,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	10,000	—	—	10,000
45. Superannuation Allowances and Pensions	6,25,000	2,50,000	2,000	8,77,000
46. Stationery and Printing	4,50,000	1,000	—	4,51,000
47. Miscellaneous	4,00,000	—	—	4,00,000
Total	14,85,000	2,51,000	2,000	17,38,000
Total Expenditure charged to Revenue	2,47,66,000	9,84,000	4,000	2,57,54,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital outlay on Forests	34,000	—	—	34,000
60B. Payment of commuted value of Pensions	2,48,000	—	—	2,48,000
Total	2,82,000	—	—	2,82,000

REVISED ESTIMATE of the REVENUE of the Government of COORG in India and in England for 1927–28.

	HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	3,67,000	—	—	3,67,000
VI.	Excise	3,41,000	—	—	3,41,000
VII.	Stamps	90,000	—	—	90,000
VIII.	Forest	4,47,000	—	—	4,47,000
IX.	Registration	7,000	—	—	7,000
	Total	12,52,000	—	—	12,52,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	7,000	—	—	7,000
XIX.	Police	1,000	—	—	1,000
XXI.	Education	14,000	—	—	14,000
XXII.	Medical	9,000	—	—	9,000
XXIV.	Agriculture	1,000	—	—	1,000
XXVI.	Miscellaneous Departments	1,000	—	—	1,000
	Total	33,000	—	—	33,000
	CIVIL WORKS.				
XXX.	Civil Works	13,000	—	—	13,000
	MISCELLANEOUS.				
XXXIV.	Stationery and Printing	1,000	—	—	1,000
XXXV.	Miscellaneous	1,000	—	—	1,000
	Total	2,000	—	—	2,000
	Total Revenue	13,00,000	—	—	13,00,000

REVISED ESTIMATE of the EXPENDITURE of the Government of COORG in India and in England for 1927-28.

HEADS OF EXPENDITURE.

	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	78,000	—	—	78,000
6. Excise	8,000	—	—	8,000
7. Stamps	2,000	—	—	2,000
8. Forest	2,62,500	9,500	—	2,72,000
9. Registration	2,000	—	—	2,000
Total	3,52,500	9,500	—	3,62,000
OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest—Capital Outlay charged to Revenue	19,000	—	—	19,000
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenue—Navigation	12,000	—	—	12,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—5,000*	—	—	*—5,000*
CIVIL ADMINISTRATION.				
22. General Administration	1,23,200	8,300	—	1,31,500
24. Administration of Justice	51,400	4,500	—	55,900
25. Jails and Convict Settlements	10,000	—	—	10,000
26. Police	83,000	—	—	83,000
31. Education	1,49,000	2,000	—	1,51,000
32. Medical	79,200	4,800	—	84,000
33. Public Health	5,000	—	—	5,000
34. Agriculture	22,000	—	—	22,000
37. Miscellaneous Departments	2,000	—	—	2,000
Total	5,24,800	19,600	—	5,44,400
CIVIL WORKS.				
41. Civil Works	2,61,800	17,700	100	2,79,600
MISCELLANEOUS.				
45. Superannuation Allowances and Pensions	38,200	20,700	100	59,000
45A. Commuted value of Pensions	25,000	—	—	25,000
46. Stationery and Printing	20,000	—	—	20,000
47. Miscellaneous	23,000	—	—	23,000
Total	1,06,200	20,700	100	1,27,000
Total Expenditure charged to Revenue	12,71,300	67,500	200	13,39,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
60B. Commuted value of Pensions	*—1,000*	—	—	*—1,000*

REVISED ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

Governor-General of India in Council, and of the Local Governments

For the Year 1928–29.

India Office,
2nd July 1929.

A. HIRTZEL,
Under Secretary of State for India.

BOMBAY BRANCH
OF THE
Royal Asiatic Society.

LONDON:
PRINTED & PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE.

To be purchased directly from H.M. STATIONERY OFFICE at the following addresses:
Adastral House, Kingsway, London, W.C.2; 120, George Street, Edinburgh;
York Street, Manchester; 1, St. Andrew's Crescent, Cardiff;
15, Donegall Square West, Belfast;
or through any Bookseller.

1929

Price 3s. 0d. net.

70—43—0—29

LIBRARY OF THE BOMBAY BRANCH ROYAL ASIATIC SOCIETY.

No. 1.—Revised Estimate of the Revenue of the Central Government in

HEADS OF REVENUE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs - -	18,53,10,000	1,000	2,000	4,52,86,000	19,95,52,000	—	—
II. Taxes on Income -	7,06,05,000	1,75,000	8,43,000	1,36,52,000	3,32,00,000	—	85,65,000
III. Salt - - -	4,18,36,000	—	—	1,48,41,000	1,63,00,000	—	—
IV. Opium - - -	—	—	—	—	—	—	3,47,77,000
V. Land Revenue -	7,37,000	9,26,000	20,56,000	—	—	—	—
VI. Excise - -	30,63,000	6,06,000	10,03,000	—	2,06,000	—	—
VII. Stamps - -	13,66,000	1,93,000	11,70,000	—	2,91,000	—	—
VIII. Forest - -	18,85,000	25,000	8,50,000	—	—	—	—
IX. Registration -	73,000	7,000	79,000	—	—	—	—
X. Tributes from Indian States.	43,38,000	—	—	9,97,000	13,40,000	68,000	2,19,000
TOTAL - -	30,92,13,000	19,33,000	60,03,000	7,47,76,000	25,08,89,000	68,000	4,35,61,000
Railways.							
XI. State Railways—							
Gross Receipts -	1,05,68,57,000	—	—	—	—	—	—
Deduct—Working Expenses	*-66,18,74,000*	—	—	—	—	—	—
Surplus profits paid to Companies.	*-1,79,00,000*	—	—	—	—	—	—
Net Receipts -	37,70,83,000	—	—	—	—	—	—
XII. Subsidised Companies	13,83,000	—	—	—	—	—	—
XIIA. Miscellaneous Railway Receipts.	1,19,00,000	—	—	—	—	—	—
TOTAL - -	39,03,66,000	—	—	—	—	—	—
Irrigation, &c., Works.							
XIII. Works for which Capital Accounts are kept.	22,000	7,000	10,97,000	—	—	—	—
XIV. Works for which no Capital Accounts are kept.	2,000	2,000	1,000	—	—	—	—
TOTAL - -	24,000	9,000	10,98,000	—	—	—	—
Posts and Telegraphs.							
XV. Post and Telegraphs—							
Gross Receipts -	11,39,60,000	—	—	—	—	—	—
Deduct—Working Expenses	*-11,11,20,000*	—	—	—	—	—	—
Net Receipts -	28,40,000	—	—	—	—	—	—
Interest Receipts.							
XVI. Interest - -	34,49,000	33,000	93,000	5,89,000	11,40,000	10,55,000	12,000
Civil Administration.							
XVII. Administration of Justice.	86,000	35,000	2,46,000	—	3,000	—	—
XVIII. Jails and Convict Settlements.	2,24,000	5,000	1,13,000	—	—	—	—
XIX. Police - -	3,83,000	10,000	53,000	—	70,000	—	—
XX. Ports and Pilotage -	20,11,000	—	—	—	2,95,000	—	—
XXI. Education - -	80,000	46,000	52,000	—	—	—	—
XXII. Medical - -	3,24,000	7,000	46,000	—	1,000	—	—
XXIII. Public Health -	3,80,000	—	2,000	1,000	88,000	—	—
XXIV. Agriculture - -	20,34,000	18,000	34,000	—	—	—	—
XXV. Industries - -	35,000	—	—	—	—	—	—
XXVI. Miscellaneous Departments.	10,74,000	1,000	1,000	1,94,000	48,000	—	22,000
XXVIA. Indian Stores Department.	12,52,000	—	—	—	—	—	—
TOTAL - -	78,83,000	1,22,000	5,47,000	1,95,000	5,05,000	—	22,000
Carried forward -	71,37,75,000	20,97,000	77,41,000	7,55,60,000	25,25,34,000	11,23,000	4,35,95,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1928–29.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,35,000	6,72,30,000	2,000	—	22,00,000	—	50,04,18,000	—	50,04,18,000
66,58,000	1,89,13,000	72,45,000	35,41,000	16,04,000	22,000	16,50,23,000	*—13,000*	16,50,10,000
—	34,90,000	1,000	—	1,000	—	7,64,69,000	—	7,64,69,000
—	—	—	—	—	—	3,47,77,000	—	3,47,77,000
—	—	—	—	—	—	37,19,000	—	37,19,000
—	—	—	—	—	—	48,78,000	—	48,78,000
—	—	—	—	—	—	30,20,000	—	30,20,000
—	—	—	—	—	—	27,60,000	—	27,60,000
—	—	—	—	—	—	1,59,000	—	1,59,000
1,45,000	5,000	96,000	2,41,000	5,000	—	74,54,000	—	74,54,000
76,38,000	8,96,33,000	73,44,000	37,82,000	38,10,000	22,000	79,86,77,000	*—13,000*	79,86,64,000
—	—	—	—	—	—	105,68,57,000	6,43,000	1,05,75,00,000
—	—	—	—	—	—	*-66,18,74,000*	*—46,26,000*	*-66,65,00,000*
—	—	—	—	—	—	*—1,79,00,000*	—	*—1,79,00,000*
—	—	—	—	—	—	37,70,83,000	*—39,83,000*	37,31,00,000
—	—	—	—	—	—	13,83,000	27,17,000	41,00,000
—	—	—	—	—	—	1,19,00,000	—	1,19,00,000
—	—	—	—	—	—	39,03,66,000	*—12,66,000*	38,91,00,000
—	—	—	—	—	—	11,26,000	—	11,26,000
—	—	—	—	—	—	5,000	—	5,000
—	—	—	—	—	—	11,31,000	—	11,31,000
—	—	—	—	—	—	11,39,60,000	13,08,000	11,52,68,000
—	—	—	—	—	—	*-11,11,29,000*	*—9,34,000*	*-11,20,54,000*
—	—	—	—	—	—	28,40,000	3,74,000	32,14,000
26,41,000	36,000	61,000	9,000	4,000	11,000	91,33,000	2,66,22,000	3,57,55,000
—	—	—	—	—	—	3,70,000	—	3,70,000
—	—	—	—	—	—	3,42,000	—	3,42,000
—	—	—	—	—	—	5,16,000	—	5,16,000
—	7,64,000	—	—	—	—	30,70,000	—	30,70,000
—	—	—	—	—	—	1,78,000	—	1,78,000
—	—	—	—	—	—	3,78,000	—	3,78,000
—	—	—	—	—	—	4,71,000	—	4,71,000
—	—	—	—	—	—	20,86,000	—	20,86,000
—	—	—	—	—	—	35,000	—	35,000
16,000	8,000	4,000	3,000	10,000	—	13,81,000	—	13,81,000
—	—	—	—	—	—	12,52,000	—	12,52,000
16,000	7,72,000	4,000	3,000	10,000	—	1,00,79,000	—	1,00,79,000
1,02,95,000	9,04,46,000	74,09,000	37,94,000	38,24,000	33,000	1,21,22,26,000	2,57,17,000	1,23,79,43,000

Ps 11152 Wt. 597—803/350 250 7.29 [IOP]

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in each of the

HEADS OF REVENUE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward - -	71,37,75,000	20,97,000	77,41,000	7,55,60,000	25,25,34,000	11,23,000	4,35,95,000
Currency and Mint.							
XXVII. Currency - -	2,09,30,000	1,000	7,000	23,000	58,000	15,000	13,000
XXVIII. Mint - -	3,88,000	—	—	—	33,41,000	—	—
TOTAL - -	2,13,18,000	1,000	7,000	23,000	33,99,000	15,000	13,000
Civil Works.							
XXX. Civil Works -	11,72,000	48,000	67,000	23,000	79,000	1,52,000	—
Miscellaneous.							
XXXIII. Receipts in aid of Superannuation.	4,07,000	19,000	37,000	1,04,000	2,67,000	1,86,000	1,33,000
XXXIV. Stationery and Printing	37,81,000	—	19,000	5,000	10,000	—	—
XXXV. Miscellaneous -	5,34,000	47,000	4,63,000	69,000	2,30,000	15,000	1,21,000
TOTAL - -	47,22,000	66,000	5,19,000	1,78,000	5,07,000	2,01,000	2,54,000
Military Receipts.							
XXXVI. Army— Effective - -	1,79,65,000	—	—	—	—	—	—
Non-effective -	17,54,000	—	—	—	—	—	—
	1,97,19,000	—	—	—	—	—	—
XXXVII. Marine - -	15,35,000	—	—	—	—	—	—
XXXVIII. Military Engineer Services.	57,69,000	—	—	—	—	—	—
TOTAL - -	2,70,23,000	—	—	—	—	—	—
Miscellaneous Adjustments between Central and Provincial Governments.							
XXXIXA. Miscellaneous adjustments between the Central and Provincial Governments.	—	—	—	—	4,50,000	—	—
Extraordinary Items.							
XL. Extraordinary Receipts	—	—	—	—	—	—	—
TOTAL REVENUE -	76,80,10,000	22,12,000	83,34,000	7,57,84,000	25,69,69,000	14,91,000	4,38,62,000
Capital Receipts.							
XLI. Capital contributed by Railway Companies and Indian States towards outlay on State Railways.	—	—	—	—	—	—	—

PROVINCES of BRITISH INDIA and in ENGLAND for the year 1928-29—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,02,95,000	9,04,46,000	74,09,000	37,94,000	38,24,000	33,000	1,21,22,26,000	2,57,17,000	1,23,79,43,000
20,000	42,000	3,000	3,000	4,000	—	2,11,19,000	19,96,000	2,31,15,000
—	—	—	—	—	—	37,29,000	—	37,29,000
20,000	42,000	3,000	3,000	4,000	—	2,48,48,000	19,96,000	2,68,44,000
—	9,000	34,000	8,000	10,000	1,000	16,03,000	—	16,03,000
1,19,000	1,03,000	94,000	77,000	39,000	1,000	15,86,000	4,41,000	20,27,000
2,03,000	24,000	—	1,000	—	—	40,43,000	35,000	40,78,000
84,000	1,24,000	44,000	5,000	17,000	1,000	17,54,000	9,56,000	27,10,000
4,06,000	2,51,000	1,38,000	83,000	56,000	2,000	73,83,000	14,32,000	88,15,000
—	—	—	—	—	—	1,79,65,000	31,82,000	2,11,47,000
—	—	—	—	—	—	17,54,000	34,37,000	51,91,000
—	—	—	—	—	—	1,97,19,000	66,19,000	2,63,38,000
—	—	—	—	—	—	15,35,000	2,000	15,37,000
—	—	—	—	—	—	57,69,000	—	57,69,000
—	—	—	—	—	—	2,70,23,000	66,21,000	3,36,44,000
—	—	—	—	—	—	4,50,000	—	4,50,000
—	—	—	—	—	—	—	26,68,000	26,68,000
1,07,21,000	9,07,48,000	75,84,000	38,88,000	38,94,000	36,000	1,27,35,33,000	3,84,34,000	1,31,19,67,000
—	—	—	—	—	—	—	83,14,000	83,14,000

No. 2.—Revised Estimate of the Expenditure of the Central Government

Heads of Expenditure.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenues.							
1. Customs	26,27,000	12,000	15,000	26,41,000	26,52,000	—	—
2. Taxes on Income	11,37,000	16,000	75,000	8,28,000	16,35,000	—	6,98,000
3. Salt	68,27,000	—	—	19,01,000	33,38,000	—	—
4. Opium	—	—	—	—	—	—	58,73,000
5. Land Revenue	2,23,000	3,22,000	6,33,000	—	—	—	—
6. Excise	6,56,000	37,000	5,67,000	—	1,75,000	—	—
7. Stamps	84,000	5,000	31,000	—	4,000	—	—
8. Forest	24,84,000	35,000	7,93,000	—	—	—	—
9. Registration	12,000	3,000	15,000	—	—	—	—
Total	1,40,50,000	4,30,000	21,29,000	53,70,000	78,04,000	—	65,71,000
Forest and Other Capital Outlay charged to Revenue.							
3A. Capital outlay on Salt Works	90,000	—	—	—	—	—	—
7A. Capital outlay on Central Stamp Store.	—	—	—	—	1,85,000	—	—
8A. Forest Capital outlay	2,16,000	—	83,000	—	—	—	—
Total	3,06,000	—	83,000	—	1,85,000	—	—
Railway Revenue Account.							
10. State Railways:—							
Interest on Debt	17,62,24,000	—	—	—	—	—	—
Interest on Capital contribution by Companies.	4,05,000	—	—	—	—	—	—
11. Subsidised Companies	8,00,000	—	—	—	—	—	—
12. Miscellaneous Railway Expenditure.	33,52,000	—	—	—	—	—	—
12A. Surplus Railway Revenue transferred to Reserve.	3,45,14,000	—	—	—	—	—	—
Total	21,52,95,000	—	—	—	—	—	—
Irrigation, &c., Revenue Account.							
14. Works for which Capital Accounts are kept—Interest on Debt.	1,15,000	1,15,000	9,90,000	—	—	—	—
15. Other Revenue Expenditure	12,000	46,000	6,07,000	—	—	—	—
Total	1,27,000	1,61,000	15,97,000	—	—	—	—
Irrigation, &c., Capital Account (charged to Revenue).							
16. Construction of Irrigation, &c., Works—Financed from Ordinary Revenues.	—	48,000	1,67,000	—	—	—	—
Posts and Telegraphs Revenue Account.							
17. Posts and Telegraphs—							
Interest on Debt	68,29,000	—	—	—	—	—	—
Carried forward	23,66,07,000	6,39,000	39,76,000	53,70,000	79,89,000	—	65,71,000

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1928–29.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23,000	11,55,000	14,000	—	—	—	91,39,000	2,02,000	93,41,000
6,57,000	8,70,000	3,36,000	3,67,000	1,65,000	2,000	67,86,000	1,61,000	69,47,000
—	1,55,000	77,000	—	1,000	—	1,22,99,000	94,000	1,23,93,000
—	—	—	—	—	—	58,73,000	1,00,000	59,73,000
—	—	—	—	—	—	11,78,000	13,000	11,91,000
—	—	—	—	—	—	14,35,000	5,000	14,40,000
—	—	—	—	—	—	1,24,000	—	1,24,000
—	—	—	—	—	—	33,12,000	1,72,000	34,84,000
—	—	—	—	—	—	30,000	—	30,000
6,80,000	21,80,000	4,27,000	3,67,000	1,66,000	2,000	4,01,76,000	7,47,000	4,09,23,000
—	—	—	—	—	—	90,000	—	90,000
—	—	—	—	—	—	1,85,000	—	1,85,000
—	—	—	—	—	—	2,99,000	—	2,99,000
—	—	—	—	—	—	5,74,000	—	5,74,000
—	—	—	—	—	—	17,62,24,000	10,36,79,000	27,99,03,000
—	—	—	—	—	—	4,05,000	1,46,12,000	1,50,17,000
—	—	—	—	—	—	8,00,000	—	8,00,000
—	—	—	—	—	—	33,52,000	9,38,000	42,90,000
—	—	—	—	—	—	3,45,14,000	—	3,45,14,000
—	—	—	—	—	—	21,52,95,000	11,92,29,000	33,45,24,000
—	—	—	—	—	—	12,20,000	—	12,20,000
—	—	—	—	—	—	6,65,000	77,000	7,42,000
—	—	—	—	—	—	18,85,000	77,000	19,62,000
—	—	—	—	—	—	2,15,000	—	2,15,000
—	—	—	—	—	—	68,29,000	—	68,29,000
6,80,000	21,80,000	4,27,000	3,67,000	1,66,000	2,000	26,49,74,000	12,00,53,000	38,50,27,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	23,66,07,000	6,39,000	39,76,000	53,70,000	79,89,000	—	65,71,000
Posts and Telegraphs Capital Account (charged to Revenue).							
18. Capital outlay on Posts and Telegraphs :—							
Indian Posts and Telegraphs Department.	15,22,000	—	—	—	—	—	—
Indo-European Telegraph Department.	55,000	—	—	—	—	—	—
TOTAL - -	15,77,000	—	—	—	—	—	—
Debt Services.							
19. Interest on Ordinary Debt -	11,14,12,000	3,83,000	1,42,000	1,05,47,000	6,70,85,000	16,50,000	70,63,000
Deduct—Amount chargeable to—							
Railways - -	*-17,62,24,000*	—	—	—	—	—	—
Irrigation - -	*—1,15,000*	*—1,15,000*	*—9,90,000*	—	—	—	—
Posts and Telegraphs -	*—69,97,000*	—	—	—	—	—	—
Other Commercial Departments.	*—15,55,000*	—	*—16,000*	—	*—3,71,000*	—	—
Provincial Loans Fund -	*-5,87,93,000*	—	—	—	—	—	—
Remainder chargeable to Ordinary Debt.	*-13,22,72,000*	2,68,000	*—8,64,000*	1,05,47,000	6,67,14,000	16,50,000	70,63,000
20. Interest on other obligations	5,15,49,000	20,000	—	18,24,000	22,41,000	19,11,000	16,10,000
21. Reduction or avoidance of debt	5,38,38,000	—	—	—	—	—	—
TOTAL - -	*—2,68,85,000*	2,88,000	*—8,64,000*	1,23,71,000	6,89,55,000	35,61,000	86,73,000
Civil Administration.							
22. General Administration :—							
A.—Heads of Provinces (including Governor-General and Executive Councils).	21,16,000	—	1,56,000	—	—	—	—
B.—Legislative Bodies -	6,13,000	—	—	—	—	—	—
C.—Secretariat and Headquarters Establishment.	77,61,000	—	3,80,000	38,000	1,35,000	43,000	8,45,000
E.—District Administration -	4,44,000	1,68,000	12,11,000	—	—	—	—
F.—Home Administration -	—	—	—	—	—	—	—
G.—Miscellaneous - -	3,000	—	—	—	—	—	—
23. Audit - - -	36,90,000	—	—	7,52,000	11,39,000	8,48,000	3,46,000
24. Administration of Justice -	5,11,000	76,000	7,48,000	—	15,000	40,000	—
25. Jails and Convict Settlements	25,80,000	1,27,000	7,67,000	—	—	—	—
26. Police - - -	25,08,000	11,25,000	28,22,000	—	6,43,000	84,000	11,000
27. Ports and Pilotage - -	15,77,000	—	—	—	5,04,000	—	—
28. Ecclesiastical - -	7,67,000	32,000	84,000	2,15,000	3,89,000	—	3,47,000
29. Political - - -	67,57,000	15,48,000	22,83,000	2,13,000	13,50,000	—	2,04,000
29A. Frontier Watch and Ward -	—	35,71,000	1,37,24,000	—	—	—	—
30. Scientific Departments -	79,56,000	12,000	5,000	—	—	—	—
31. Education - - -	19,54,000	3,13,000	18,90,000	—	31,000	—	2,50,000
32. Medical - - -	19,94,000	3,25,000	4,13,000	—	28,000	—	—
33. Public Health - -	14,87,000	15,000	1,13,000	26,000	1,75,000	—	—
34. Agriculture - - -	25,71,000	1,12,000	1,56,000	—	1,000	—	—
35. Industries - - -	6,96,000	—	7,000	—	—	—	—
36. Aviation - - -	5,24,000	—	—	—	—	—	—
37. Miscellaneous Departments -	8,80,000	14,000	3,000	74,000	54,000	—	16,000
37A. Indian Stores Department -	18,11,000	—	—	—	—	—	—
TOTAL - -	4,92,00,000	74,38,000	2,47,62,000	13,18,000	44,64,000	10,15,000	20,19,000
Currency and Mint.							
38. Currency - - -	11,14,000	1,000	4,000	3,04,000	11,02,000	—	2,97,000
39. Mint - - - -	9,02,000	—	—	—	16,55,000	—	—
TOTAL - -	20,16,000	1,000	4,000	3,04,000	27,57,000	—	2,97,000
Civil Works.							
41. Civil Works - - -	92,31,000	10,86,000	31,48,000	1,39,000	14,74,000	11,62,000	11,000
Carried forward - -	27,17,46,000	94,52,000	3,10,26,000	1,95,02,000	8,56,39,000	57,38,000	1,75,71,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1928-29—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,80,000	21,80,000	4,27,000	3,67,000	1,66,000	2,000	26,49,74,000	12,00,53,000	38,50,27,000
—	—	—	—	—	—	15,22,000	—	15,22,000
—	—	—	—	—	—	55,000	5,000	60,000
—	—	—	—	—	—	15,77,000	5,000	15,82,000
50,34,000	36,85,000	11,00,000	14,00,000	1,15,000	4,000	20,96,20,000	17,85,77,000	38,81,97,000
—	—	—	—	—	—	*-17,62,24,000*	*-10,36,79,000*	*-27,99,03,000*
—	—	—	—	—	—	*-12,20,000*	—	*-12,20,000*
—	—	—	—	—	—	*-69,97,000*	—	*-69,97,000*
—	—	—	—	—	—	*-19,42,000*	—	*-19,42,000*
—	—	—	—	—	—	*-5,87,93,000*	—	*-5,87,93,000*
50,34,000	36,85,000	11,00,000	14,00,000	1,15,000	4,000	*-3,55,56,000*	7,48,98,000	3,93,42,000
11,31,000	4,94,000	9,09,000	9,96,000	3,43,000	18,000	6,30,46,000	1,62,000	6,32,08,000
—	—	—	—	—	—	5,38,38,000	—	5,38,38,000
61,65,000	41,79,000	20,09,000	23,96,000	4,58,000	22,000	8,13,28,000	7,50,60,000	15,63,88,000
—	—	—	—	—	—	22,72,000	—	22,72,000
—	—	—	—	—	—	6,13,000	—	6,13,000
—	—	—	—	—	—	92,02,000	—	92,02,000
—	—	—	—	—	—	18,23,000	—	18,23,000
—	—	—	—	—	—	—	52,28,000	52,28,000
—	—	—	—	—	—	3,000	—	3,000
6,12,000	9,03,000	4,06,000	3,33,000	2,71,000	—	93,00,000	3,68,000	96,68,000
—	—	50,000	—	—	—	14,40,000	63,000	15,03,000
—	—	—	—	—	—	34,74,000	44,000	35,18,000
7,000	—	2,000	—	—	—	72,02,000	1,87,000	73,89,000
—	5,09,000	8,000	—	—	—	25,98,000	2,82,000	28,80,000
3,06,000	1,21,000	32,000	92,000	19,000	—	24,04,000	8,73,000	32,77,000
9,16,000	2,37,000	1,14,000	25,000	1,94,000	—	1,38,41,000	14,19,000	1,52,60,000
—	66,10,000	—	—	20,14,000	—	2,59,19,000	1,26,000	2,60,45,000
—	—	—	—	—	—	79,73,000	11,60,000	91,33,000
16,000	—	9,000	6,000	1,000	—	44,70,000	88,000	45,58,000
14,000	—	—	—	54,000	—	28,28,000	2,34,000	30,62,000
—	—	—	—	2,000	—	18,18,000	1,54,000	19,72,000
—	—	—	—	—	—	28,40,000	1,27,000	29,67,000
—	—	—	—	—	—	7,03,000	25,000	7,28,000
—	—	—	—	—	—	5,24,000	37,000	5,61,000
9,000	20,000	1,000	3,000	13,000	—	10,87,000	2,49,000	13,36,000
—	—	—	—	—	—	18,11,000	44,000	18,55,000
18,80,000	84,00,000	6,22,000	4,59,000	25,68,000	—	10,41,45,000	1,07,08,000	11,48,53,000
2,34,000	3,41,000	80,000	40,000	32,000	2,000	35,51,000	9,54,000	45,05,000
—	—	—	—	—	—	25,57,000	3,22,000	28,79,000
2,34,000	3,41,000	80,000	40,000	32,000	2,000	61,08,000	12,76,000	73,84,000
1,64,000	1,47,000	2,01,000	24,000	2,23,000	1,000	1,70,11,000	1,13,000	1,71,24,000
91,23,000	1,52,47,000	33,39,000	32,86,000	34,47,000	27,000	47,51,43,000	20,72,15,000	68,23,58,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	27,17,46,000	94,52,000	3,10,26,000	1,95,02,000	8,56,39,000	57,38,000	1,75,71,000
Miscellaneous.							
44. Territorial and Political Pensions.	1,77,000	37,000	48,000	2,43,000	3,91,000	6,36,000	6,58,000
45. Superannuation Allowances and Pensions.	*—37,61,000*	91,000	4,94,000	5,40,000	6,70,000	14,65,000	7,53,000
46. Stationery and Printing -	46,67,000	1,000	1,03,000	19,000	94,000	8,000	13,000
47. Miscellaneous - -	29,77,000	2,61,000	64,000	3,000	31,000	4,000	69,000
TOTAL - -	40,60,000	3,90,000	7,09,000	8,05,000	11,86,000	21,13,000	14,93,000
Miscellaneous Capital Expenditure charged to Revenue.							
45A. Commuted value of pensions financed from Ordinary Revenue.	6,30,000	—	—	—	—	—	—
Military Services.							
48. Army—Effective - -	36,72,96,000	—	—	—	—	—	—
Non-effective -	3,42,80,000	—	—	—	—	—	—
TOTAL - -	40,15,76,000	—	—	—	—	—	—
49. Marine - - -	55,89,000	—	—	—	—	—	—
50. Military Engineer Services -	4,42,86,000	—	—	—	—	—	—
TOTAL - -	45,14,51,000	—	—	—	—	—	—
Miscellaneous Adjustments between Central and Provincial Governments.							
51A. Miscellaneous adjustments between Central and Provincial Governments.	—	—	—	—	—	—	—
Extraordinary Items.							
52. Extraordinary payments -	1,50,000	—	—	—	—	—	—
52I. Transfers to Revenue Reserve Fund.	29,63,000	—	—	—	—	—	—
TOTAL - -	31,13,000	—	—	—	—	—	—
TOTAL EXPENDITURE CHARGED TO REVENUE.	73,10,00,000	98,42,000	3,17,35,000	2,03,07,000	8,68,25,000	78,51,000	1,90,64,000
Capital Expenditure not charged to Revenue.							
52B. Capital outlay on Security Printing Press.	—	—	—	—	*—4,48,000*	—	—
53. Construction of State Railways	16,00,00,000	—	—	—	—	—	—
53A. Discharge of Debentures -	—	—	—	—	—	—	—
54. Redemption of liabilities involved in purchase of Railways.	—	—	—	—	—	—	—
55. Construction of Irrigation Works.	—	—	1,16,000	—	—	—	—
56. Capital outlay on Posts and Telegraphs:—							
Indian Posts and Telegraphs Department.	52,64,000	—	—	—	—	—	—
Indo-European Telegraph Department.	*—3,89,000*	—	—	—	—	—	—
TOTAL - -	48,75,000	—	—	—	—	—	—
56E 1. Capital outlay on Vizagapatam Port.	28,91,000	—	—	—	—	—	—
56F. Currency Capital outlay -	—	—	—	—	2,53,000	—	—
57. Initial Expenditure on New Capital at Delhi.	44,44,000	—	—	—	—	—	—
60B. Commuted value of Pensions	33,43,000	—	—	—	—	—	—
TOTAL CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.	17,55,53,000	—	1,16,000	—	*—1,95,000*	—	—

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1928-29—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
91,23,000	1,52,47,000	33,39,000	32,86,000	34,47,000	27,000	47,51,43,000	20,72,15,000	68,23,58,000
58,000	1,46,000	40,000	3,72,000	9,000	1,000	28,16,000	1,19,000	29,35,000
5,40,000	1,29,000	1,73,000	1,00,000	50,000	—	12,44,000	2,37,39,000	2,49,83,000
3,000	55,000	6,000	2,000	1,000	—	49,72,000	6,24,000	55,96,000
28,000	6,000	1,000	25,01,000	15,000	—	59,60,000	16,40,000	76,00,000
6,29,000	3,36,000	2,20,000	29,75,000	75,000	1,000	1,49,92,000	2,61,22,000	4,11,14,000
—	—	—	—	—	—	6,30,000	—	6,30,000
—	—	—	—	—	—	36,72,96,000	8,08,20,000	44,81,16,000
—	—	—	—	—	—	3,42,80,000	4,92,08,000	8,34,88,000
—	—	—	—	—	—	40,15,76,000	13,00,28,000	53,16,04,000
—	—	—	—	—	—	55,89,000	28,08,000	83,97,000
—	—	—	—	—	—	4,42,86,000	3,57,00	4,46,43,000
—	—	—	—	—	—	45,14,51,000	13,31,93,000	58,46,44,000
—	1,08,000	—	—	—	—	1,08,000	—	1,08,000
—	—	—	—	—	—	1,50,000	—	1,50,000
—	—	—	—	—	—	29,63,000	—	29,63,000
—	—	—	—	—	—	31,13,000	—	31,13,000
97,52,000	1,56,91,000	35,59,000	62,61,000	35,22,000	28,000	94,54,37,000	36,65,30,000	1,31,19,67,000
—	—	—	—	—	—	*—4,48,000*	—	*—4,48,000*
—	—	—	—	—	—	16,00,00,000	10,00,00,000	26,00,00,000
—	—	—	—	—	—	—	83,14,000	83,14,000
—	—	—	—	—	—	—	4,00,00,000	4,00,00,000
—	—	—	—	—	—	1,16,000	—	1,16,000
—	—	—	—	—	—	52,64,000	9,82,000	62,46,000
—	—	—	—	—	—	*—3,89,000*	80,000	*—3,09,000*
—	—	—	—	—	—	48,75,000	10,62,000	59,37,000
—	—	—	—	—	—	28,91,000	3,09,000	32,00,000
—	—	—	—	—	—	2,53,000	49,000	3,02,000
—	—	—	—	—	—	44,44,000	5,28,000	49,72,000
—	—	—	—	—	—	33,43,000	—	33,43,000
—	—	—	—	—	—	17,54,74,000	15,02,62,000	32,57,36,000

REVISED ESTIMATE of the REVENUE of the Government of MADRAS in India and in England for 1928–29.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	6,50,000	—	6,50,000
V.	Land Revenue	7,53,40,400	—	7,53,40,400
VI.	Excise	5,57,58,100	—	5,57,58,100
VII.	Stamps	2,53,86,300	—	2,53,86,300
VIII.	Forest	60,37,500	800	60,38,300
IX.	Registration	34,69,000	—	34,69,000
	Total	16,66,41,300	800	16,66,42,100
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	*—48,96,500*	—	*—48,96,500*
XIV.	Works for which no Capital Accounts are kept	2,16,600	—	2,16,600
	Total	*—46,79,900*	—	*—46,79,900*
	INTEREST RECEIPTS.			
XVI.	Interest	32,88,000	—	32,88,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	13,22,000	—	13,22,000
XVIII.	Jails and Convict Settlements	11,61,700	—	11,61,700
XIX.	Police	11,12,500	—	11,12,500
XXI.	Education	6,77,600	—	6,77,600
XXII.	Medical	7,71,400	—	7,71,400
XXIII.	Public Health	3,18,600	—	3,18,600
XXIV.	Agriculture	3,36,800	—	3,36,800
XXV.	Industries	9,11,000	—	9,11,000
XXVI.	Miscellaneous Departments	5,30,500	—	5,30,500
	Total	71,42,100	—	71,42,100
	CIVIL WORKS.			
XXX.	Civil Works	11,15,900	—	11,15,900
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	4,03,200	7,000	4,10,200
XXXIV.	Stationery and Printing	3,05,600	600	3,06,200
XXXV.	Miscellaneous	9,95,700	—	9,95,700
	Total	17,04,500	7,600	17,12,100
	Total Revenue	17,52,11,900	8,400	17,52,20,300

REVISED ESTIMATE of the EXPENDITURE of the Government of MADRAS in India and in England for 1928–29.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	31,87,700	56,400	32,44,100
6. Excise	43,77,500	25,200	44,02,700
7. Stamps	7,12,300	—	7,12,300
8. Forest	40,94,800	1,75,000	42,69,800
9. Registration	27,22,200	—	27,22,200
Total	1,50,94,500	2,56,600	1,53,51,100
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE :			
8A. Forest Capital Outlay	5,18,700	—	5,18,700
IRRIGATION, &c., REVENUE ACCOUNT.			
15. Other Revenue Expenditure financed from ordinary Revenue	52,25,300	2,400	52,27,700
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.			
16. Construction of Irrigation, &c., Works	2,00,900	—	2,00,900
DEBT SERVICES.			
19. Interest on ordinary Debt	67,61,200	—	67,61,200
20. Interest on other obligations	5,800	—	5,800
21. Reduction or avoidance of Debt	45,66,000	—	45,66,000
Total	1,13,33,000	—	1,13,33,000
CIVIL ADMINISTRATION.			
22. General Administration	2,39,24,500	7,46,600	2,46,71,100
24. Administration of Justice	94,66,200	2,58,400	97,24,600
25. Jails and Convict Settlements	32,38,700	59,600	32,98,300
26. Police	1,91,18,700	3,93,400	1,95,12,100
27. Ports and Pilotage	33,800	—	33,800
30. Scientific Departments	3,31,300	11,600	3,42,900
31. Education	2,64,40,700	1,66,400	2,66,07,100
32. Medical	81,10,200	4,87,000	85,97,200
33. Public Health	36,93,500	80,200	37,73,700
34. Agriculture	37,54,100	1,07,000	38,61,100
35. Industries	19,47,300	3,14,800	22,62,100
37. Miscellaneous Departments	24,45,400	20,600	24,66,000
Total	10,25,04,400	26,45,600	10,51,50,000
CIVIL WORKS.			
41. Civil Works	1,83,42,000	4,01,400	1,87,43,400
MISCELLANEOUS.			
43. Famine Relief and Insurance	3,00,000	—	3,00,000
45. Superannuation Allowances and Pensions	50,36,400	11,83,800	62,20,200
46. Stationery and Printing	18,10,400	2,54,200	20,64,600
47. Miscellaneous	5,13,400	400	5,13,800
Total	76,60,200	14,38,400	90,98,600
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.			
45A. Commuted value of Pensions financed from ordinary Revenue	6,72,000	—	6,72,000
Total Expenditure charged to Revenue	16,15,51,000	47,44,400	16,62,95,400
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
52A. Capital outlay on Forests	*—19,200*	—	*—19,200*
55. Construction of Irrigation, &c., Works	98,18,500	31,43,600	1,29,62,100
56C. Capital outlay on Industrial Development	2,14,500	—	2,14,500
56D. Capital outlay on Hydro-Electric Schemes	3,02,600	1,72,000	4,74,600
60. Civil Works	1,68,000	—	1,68,000
60B. Commuted value of Pensions	*—1,21,800*	—	*—1,21,800*
Total Capital Expenditure not charged to Revenue	1,03,62,600	33,15,600	1,36,78,200

REVISED ESTIMATE of the REVENUE of the Government of BOMBAY in India and in England for 1928–29.

HEADS OF REVENUE.	India.	England.	Total.
	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE.			
V. Land Revenue	5,34,22,000	—	5,34,22,000
VI. Excise	3,88,00,000	—	3,88,00,000
VII. Stamps	1,74,00,000	—	1,74,00,000
VIII. Forest	73,00,000	—	73,00,000
IX. Registration	12,30,000	—	12,30,000
IXA. Scheduled Taxes	20,04,000	—	20,04,000
Total	12,01,56,000	—	12,01,56,000
IRRIGATION, &c. WORKS.			
XIII. Works for which Capital Accounts are kept	51,24,000	—	51,24,000
XIV. Works for which no Capital Accounts are kept	17,00,000	—	17,00,000
Total	68,24,000	—	68,24,000
INTEREST RECEIPTS.			
XVI. Interest	1,52,67,000	—	1,52,67,000
CIVIL ADMINISTRATION.			
XVII. Administration of Justice	16,30,000	—	16,30,000
XVIII. Jails and Convict Settlements	5,57,000	—	5,57,000
XIX. Police	11,60,000	—	11,60,000
XXI. Education	11,56,000	—	11,56,000
XXII. Medical	12,93,000	—	12,93,000
XXIII. Public Health	13,27,000	—	13,27,000
XXIV. Agriculture	3,36,000	—	3,36,000
XXV. Industries	4,000	—	4,000
XXVI. Miscellaneous Departments	1,81,000	—	1,81,000
Total	76,44,000	—	76,44,000
CIVIL WORKS.			
XXX. Civil Works	18,05,000	—	18,05,000
MISCELLANEOUS.			
XXXI. Bombay Development Scheme	19,49,000	—	19,49,000
XXXII. Transfers from Famine Insurance Fund	20,47,000	—	20,47,000
XXXIII. Receipts in aid of Superannuation	15,00,000	—	15,00,000
XXXIV. Stationery and Printing	4,46,000	—	4,46,000
XXXV. Miscellaneous	3,26,000	—	3,26,000
Total	62,68,000	—	62,68,000
EXTRAORDINARY ITEMS.			
XL. Extraordinary Receipts	5,000	—	5,000
Total Revenue	15,79,69,000	—	15,79,69,000
CAPITAL RECEIPTS.			
XLII. Bombay Development Scheme	7,98,000	—	7,98,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BOMBAY in India and in England for 1928–29.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	64,91,000	33,000	65,24,000
6. Excise	51,09,000	1,000	51,10,000
7. Stamps	2,61,000	—	2,61,000
8. Forest	42,87,000	—	42,87,000
9. Registration	6,77,000	11,000	6,88,000
9A. Scheduled Taxes	20,000	—	20,000
Total	1,68,45,000	45,000	1,68,90,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	2,89,000	—	2,89,000
IRRIGATION, &c., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	55,83,000	—	55,83,000
15. Other Revenue Expenditure financed from ordinary Revenue	27,47,000	—	27,47,000
15(1). Other Revenue Expenditure financed from Famine Insurance Grant	12,93,000	—	12,93,000
Total	96,23,000	—	96,23,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.			
16. Construction of Irrigation, &c., Works—Financed from ordinary Revenue	10,00,000	—	10,00,000
DEBT SERVICES.			
19. Interest on ordinary Debt	2,06,13,000	—	2,06,13,000
21. Reduction or avoidance of Debt	16,38,000	—	16,38,000
Total	2,22,51,000	—	2,22,51,000
CIVIL ADMINISTRATION.			
22. General Administration	2,23,07,000	—	2,23,07,000
24. Administration of Justice	72,61,000	—	72,61,000
25. Jails and Convict Settlements	23,67,000	2,000	23,69,000
26. Police	1,70,25,000	2,000	1,70,27,000
27. Ports and Pilotage	21,000	—	21,000
30. Scientific Departments	84,000	—	84,000
31. Education	2,04,42,000	—	2,04,42,000
32. Medical	52,27,000	39,000	52,66,000
33. Public Health	28,48,000	13,000	28,61,000
34. Agriculture	30,06,000	—	30,06,000
35. Industries	84,000	—	84,000
37. Miscellaneous Departments	4,47,000	—	4,47,000
Total	8,11,19,000	56,000	8,11,75,000
CIVIL WORKS.			
41. Civil Works	1,24,00,000	68,000	1,24,68,000
MISCELLANEOUS.			
42. Bombay Development Scheme	29,67,000	—	29,67,000
43A. Famine Relief and Insurance	1,88,000	—	1,88,000
45. Superannuation Allowances and Pensions	54,59,000	—	54,59,000
46. Stationery and Printing	15,76,000	1,72,000	17,48,000
47. Miscellaneous	17,27,000	—	17,27,000
Total	1,19,17,000	1,72,000	1,20,89,000
Total Expenditure charged to Revenue	15,54,44,000	3,41,000	15,57,85,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
55. Construction of Irrigation Works	2,79,80,000	13,17,000	2,92,97,000
56A. Capital outlay on improvement of Public Health	6,46,000	—	6,46,000
59. Bombay Development Scheme	37,01,000	1,77,000	38,78,000
60. Civil Works	45,85,000	—	45,85,000
60A. Other Provincial Works	4,000	—	4,000
60B. Commuted value of Pensions	7,95,000	—	7,95,000
Total Capital Expenditure not charged to Revenue	3,77,11,000	14,94,000	3,92,05,000

REVISED ESTIMATE of the REVENUE of the Government of BENGAL in India and in England for 1928–29.

HEADS OF REVENUE.	India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V. Land Revenue	3,20,70,000	—	3,20,70,000
VI. Excise	2,24,50,000	—	2,24,50,000
VII. Stamps	3,56,00,000	—	3,56,00,000
VIII. Forest	32,00,000	—	32,00,000
IX. Registration	40,50,000	—	40,50,000
IXA. Scheduled Taxes	17,50,000	—	17,50,000
Total	9,91,20,000	—	9,91,20,000
RAILWAYS.			
XII. Subsidised Companies	1,20,000	—	1,20,000
IRRIGATION, &C., WORKS.			
XIII. Works for which Capital Accounts are kept	*—5,12,000*	—	*—5,12,000*
XIV. Works for which no Capital Accounts are kept	2,55,000	—	2,55,000
Total	*—2,57,000*	—	*—2,57,000*
INTEREST RECEIPTS.			
XVI. Interest	5,85,000	—	5,85,000
CIVIL ADMINISTRATION.			
XVII. Administration of Justice	17,47,000	—	17,47,000
XVIII. Jails and Convict Settlements	11,01,000	—	11,01,000
XIX. Police	10,25,000	—	10,25,000
XX. Ports and Pilotage	59,000	—	59,000
XXI. Education	14,24,000	—	14,24,000
XXII. Medical	9,28,000	—	9,28,000
XXIII. Public Health	1,47,000	—	1,47,000
XXIV. Agriculture	5,34,000	—	5,34,000
XXV. Industries	6,54,000	—	6,54,000
XXVI. Miscellaneous Departments	22,000	—	22,000
Total	76,41,000	—	76,41,000
CIVIL WORKS.			
XXX. Civil Works	5,50,000	—	5,50,000
MISCELLANEOUS.			
XXXII. Transfers from Famine Insurance Fund	89,000	—	89,000
XXXIII. Receipts in aid of Superannuation	2,64,000	1,74,000	4,38,000
XXXIV. Stationery and Printing	1,56,000	2,000	1,58,000
XXXV. Miscellaneous	8,07,000	—	8,07,000
Total	13,16,000	1,76,000	14,92,000
EXTRAORDINARY ITEMS.			
XL. Extraordinary Receipts	77,000	—	77,000
Total Revenue	10,91,52,000	1,76,000	10,93,28,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BENGAL in India and in England for 1928–29.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	46,81,000	44,000	47,25,000
6. Excise	23,39,000	9,000	23,48,000
7. Stamps	9,51,000	—	9,51,000
8. Forest	16,11,000	89,000	17,00,000
9. Registration	20,36,000	—	20,36,000
9A. Scheduled Taxes	15,000	—	15,000
Total	1,16,33,000	1,42,000	1,17,75,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	1,24,000	—	1,24,000
IRRIGATION, &C., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	18,38,000	—	18,38,000
15. Other Revenue Expenditure financed from ordinary Revenue	15,89,000	31,000	16,20,000
15(1). Other Revenue Expenditure financed from Famine Insurance Grant	1,000	—	1,000
Total	34,28,000	31,000	34,59,000
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.			
16. Construction of Irrigation, &c., Works	2,04,000	—	2,04,000
DEBT SERVICES.			
19. Interest on ordinary Debt	*—7,77,000*	—	*—7,77,000*
CIVIL ADMINISTRATION.			
22. General Administration	1,22,37,000	6,64,000	1,29,01,000
24. Administration of Justice	1,07,26,000	3,76,000	1,11,02,000
25. Jails and Convict Settlements	34,06,000	30,000	34,36,000
26. Police	1,96,57,000	4,05,000	2,00,62,000
27. Ports and Pilotage	6,08,000	—	6,08,000
30. Scientific Departments	27,000	—	27,000
31. Education	1,40,56,000	2,73,000	1,43,29,000
32. Medical	57,24,000	2,31,000	59,55,000
33. Public Health	36,03,000	22,000	36,25,000
34. Agriculture	25,20,000	57,000	25,77,000
35. Industries	12,89,000	48,000	13,37,000
37. Miscellaneous Departments	2,14,000	77,000	2,91,000
Total	7,40,67,000	21,83,000	7,62,50,000
CIVIL WORKS.			
41. Civil Works	99,53,000	1,08,000	1,00,61,000
MISCELLANEOUS.			
43. Famine Relief and Insurance	4,00,000	—	4,00,000
45. Superannuation Allowances and Pensions	44,77,000	11,63,000	56,40,000
46. Stationery and Printing	21,01,000	9,000	21,10,000
47. Miscellaneous	3,11,000	1,000	3,12,000
Total	72,89,000	11,73,000	84,62,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.			
45A. Commutation of Pensions financed from ordinary Revenue	8,95,000	—	8,95,000
Total Expenditure charged to Revenue	10,68,16,000	36,37,000	11,04,53,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
55. Construction of Irrigation, &c., Works	14,70,000	9,000	14,79,000
60. Civil Works	12,56,000	—	12,56,000
Total Capital Expenditure not charged to Revenue	27,26,000	9,000	27,35,000

REVISED ESTIMATE of the REVENUE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1928–29.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	6,35,89,000	—	6,35,89,000
VI.	Excise	1,38,72,000	—	1,38,72,000
VII.	Stamps	1,77,85,000	—	1,77,85,000
VIII.	Forest	61,87,000	—	61,87,000
IX.	Registration	13,92,000	—	13,92,000
	Total	10,28,25,000	—	10,28,25,000
	RAILWAYS.			
XII.	Subsidised Companies	1,95,000	—	1,95,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	85,39,800	—	85,39,800
XIV.	Works for which no Capital Accounts are kept	16,000	—	16,000
	Total	85,55,800	—	85,55,800
	INTEREST RECEIPTS.			
XVI.	Interest	10,54,000	—	10,54,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	14,82,000	—	14,82,000
XVIII.	Jails and Convict Settlements	8,23,000	—	8,23,000
XIX.	Police	3,02,000	—	3,02,000
XXI.	Education	11,08,000	—	11,08,000
XXII.	Medical	3,00,000	—	3,00,000
XXIII.	Public Health	2,70,000	—	2,70,000
XXIV.	Agriculture	6,61,000	—	6,61,000
XXV.	Industries	54,000	—	54,000
XXVI.	Miscellaneous Departments	69,000	—	69,000
	Total	50,69,000	—	50,69,000
	CIVIL WORKS.			
XXX.	Civil Works	4,04,000	—	4,04,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	3,62,200	—	3,62,200
XXXIV.	Stationery and Printing	3,84,000	—	3,84,000
XXXV.	Miscellaneous	16,84,000	—	16,84,000
	Total	24,30,200	—	24,30,200
	Total Revenue	12,05,33,000	—	12,05,33,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1928–29.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	91,49,000	50,200	91,99,200
6. Excise	12,93,000	9,000	13,02,000
7. Stamps	3,81,500	—	3,81,500
8. Forest	31,65,900	92,000	32,57,900
9. Registration	4,86,000	—	4,86,000
Total	1,44,75,400	1,51,200	1,46,26,600
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	1,02,100	—	1,02,100
RAILWAYS.			
10. Interest on Debt	7,800	—	7,800
11. Subsidised Companies	5,000	—	5,000
Total	12,800	—	12,800
IRRIGATION &C., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept— Interest on Debt	89,33,600	—	89,33,600
15. Other Revenue Expenditure financed from ordinary Revenue	*—18,700*	82,000	63,300
Total	89,14,900	82,000	89,96,900
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.			
16. Construction of Irrigation Works :—			
B (1) Financed from Famine Insurance Fund	9,58,100	—	9,58,100
B (2) Financed from ordinary Revenue	5,32,500	—	5,32,500
Total	14,90,600	—	14,90,600
DEBT SERVICES.			
19. Interest on ordinary Debt	37,58,700	—	37,58,700
21. Reduction or avoidance of Debt	24,00,000	—	24,00,000
Total	61,58,700	—	61,58,700
CIVIL ADMINISTRATION.			
22. General Administration	1,36,97,000	7,23,200	1,44,20,200
24. Administration of Justice	74,95,000	3,51,700	78,46,700
25. Jails and Convict Settlements	39,20,000	23,200	39,43,200
26. Police	1,68,61,000	4,22,800	1,72,83,800
30. Scientific Departments	22,000	—	22,000
31. Education	1,95,59,000	2,00,800	1,97,59,800
32. Medical	35,83,000	1,93,800	37,76,800
33. Public Health	24,18,000	49,600	24,67,600
34. Agriculture	33,11,000	74,500	33,85,500
35. Industries	12,23,000	36,600	12,59,600
37. Miscellaneous Departments	77,000	—	77,000
Total	7,21,66,000	20,76,200	7,42,42,200
CIVIL WORKS.			
41. Civil Works	71,33,300	1,28,000	72,61,300
MISCELLANEOUS.			
43. Famine Relief :—			
(A) Famine Relief and Insurance	15,64,000	—	15,64,000
(B) Transfers to Famine Insurance Fund	36,000	—	36,000
45. Superannuation Allowances and Pensions	49,57,300	13,86,700	63,44,000
46. Stationery and Printing	12,64,500	—	12,64,500
47. Miscellaneous	5,03,000	300	5,03,300
Total	83,24,800	13,87,000	97,11,800
Total Expenditure charged to Revenue	11,87,78,600	38,24,400	12,26,03,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
55. Construction of Irrigation Works	1,53,45,700	55,300	1,54,01,000
56A. Outlay on Improvement of Public Health	4,80,000	—	4,80,000
56B. Outlay on Agricultural Improvement	19,000	—	19,000
60. Civil Works	47,45,000	—	47,45,000
60A. Other Provincial Works	2,42,000	—	2,42,000
60B. Commuted value of Pensions	2,95,000	—	2,95,000
Total Capital Expenditure not charged to Revenue	2,11,26,700	55,300	2,11,82,000

REVISED ESTIMATE of the REVENUE of the Government of the PUNJAB in India and in England for 1928–29.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	3,86,000	—	3,86,000
V.	Land Revenue	2,85,99,000	—	2,85,99,000
VI.	Excise	1,29,30,000	—	1,29,30,000
VII.	Stamps	1,23,13,000	—	1,23,13,000
VIII.	Forest	37,49,000	—	37,49,000
IX.	Registration	9,26,000	—	9,26,000
	Total	5,89,03,000	—	5,89,03,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	3,70,96,000	1,000	3,70,97,000
XIV.	Works for which no Capital Accounts are kept	76,000	—	76,000
	Total	3,71,72,000	1,000	3,71,73,000
	INTEREST RECEIPTS.			
XVI.	Interest	9,70,000	—	9,70,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	10,68,000	5,000	10,73,000
XVIII.	Jails and Convict Settlements	6,41,000	—	6,41,000
XIX.	Police	1,90,000	—	1,90,000
XXI.	Education	15,97,000	—	15,97,000
XXII.	Medical	7,12,000	—	7,12,000
XXIII.	Public Health	1,34,000	—	1,34,000
XXIV.	Agriculture	10,81,000	—	10,81,000
XXV.	Industries	1,23,000	—	1,23,000
XXVI.	Miscellaneous Departments	3,03,000	—	3,03,000
	Total	58,49,000	5,000	58,54,000
	CIVIL WORKS.			
XXX.	Civil Works	5,04,000	—	5,04,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Insurance Fund	2,00,000	—	2,00,000
XXXIII.	Receipts in aid of Superannuation	3,03,000	17,000	3,20,000
XXXIV.	Stationery and Printing	1,60,000	—	1,60,000
XXXV.	Miscellaneous	24,10,000	—	24,10,000
	Total	30,73,000	17,000	30,90,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	86,24,000	—	86,24,000
	Total Revenue	11,50,95,000	23,000	11,51,18,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the PUNJAB in India and in England for 1928-29.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	41,74,000	22,000	41,96,000
6. Excise	14,41,000	1,000	14,42,000
7. Stamps	2,79,000	—	2,79,000
8. Forest	26,38,000	77,000	27,15,000
9. Registration	1,08,000	—	1,08,000
Total	86,40,000	1,00,000	87,40,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	4,91,000	2,000	4,93,000
IRRIGATION, &C., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	1,26,25,000	—	1,26,25,000
15. Other Revenue Expenditure financed from ordinary Revenue	13,63,000	4,28,000	17,91,000
Total	1,39,88,000	4,28,000	1,44,16,000
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.			
16. Irrigation Works	17,89,000	—	17,89,000
DEBT SERVICES.			
19. Interest on ordinary Debt	*—31,12,000*	—	*—31,12,000*
21. Reduction or avoidance of Debt	3,43,000	—	3,43,000
Total	*—27,69,000*	—	*—27,69,000*
CIVIL ADMINISTRATION.			
22. General Administration	1,10,47,000	5,57,000	1,16,04,000
24. Administration of Justice	53,63,000	1,82,000	55,45,000
25. Jails and Convict Settlements	43,92,000	28,000	44,20,000
26. Police	1,16,58,000	2,50,000	1,19,08,000
30. Scientific Departments	33,000	1,000	34,000
31. Education	1,65,00,000	1,31,000	1,66,31,000
32. Medical	50,85,000	2,42,000	53,27,000
33. Public Health	21,04,000	51,000	21,55,000
34. Agriculture	55,39,000	2,54,000	57,93,000
35. Industries	9,71,000	76,000	10,47,000
37. Miscellaneous Departments	1,00,000	2,000	1,02,000
Total	6,27,92,000	17,74,000	6,45,66,000
CAPITAL EXPENDITURE CHARGED TO REVENUE.			
35A. Industrial Development met from Revenue	4,61,000	—	4,61,000
CIVIL WORKS.			
41. Civil Works	2,13,86,000	2,03,000	2,15,89,000
CAPITAL EXPENDITURE CHARGED TO REVENUE.			
41A. Civil works—met out of Extraordinary Receipts	34,49,000	1,000	34,50,000
41B. Hydro-Electric Scheme—met from Revenue	2,15,000	—	2,15,000
Total	36,64,000	1,000	36,65,000
MISCELLANEOUS.			
43. Famine Relief and Insurance	2,00,000	—	2,00,000
45. Superannuation Allowances and Pensions	19,12,000	12,29,000	31,41,000
46. Stationery and Printing	10,71,000	1,60,000	12,31,000
47. Miscellaneous	19,09,000	7,000	19,16,000
Total	50,92,000	13,96,000	64,88,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.			
45A. Commuted value of Pensions financed from ordinary Revenue	7,92,000	—	7,92,000
Total Expenditure charged to Revenue	11,63,26,000	39,04,000	12,02,30,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
55. Construction of Irrigation, &c.—Works	99,89,000	11,000	1,00,00,000
56D. Capital outlay on Hydro-Electric Scheme	37,85,000	1,59,000	39,45,000
Total Capital Expenditure not charged to Revenue	1,37,75,000	1,70,000	1,39,45,000

REVISED ESTIMATE of the REVENUE of the Government of BURMA in India and in England for 1928–29.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	12,50,000	—	—	12,50,000
V.	Land Revenue	5,41,50,000	—	—	5,41,50,000
VI.	Excise	1,32,42,000	—	—	1,32,42,000
VII.	Stamps	71,25,000	—	—	71,25,000
VIII.	Forest	1,63,95,300	4,700	—	1,64,00,000
IX.	Registration	6,57,000	—	—	6,57,000
IXA.	Scheduled Taxes	4,60,000	—	—	4,60,000
	Total	9,32,79,300	4,700	—	9,32,84,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	27,04,000	—	—	27,04,000
XIV.	Works for which no Capital Accounts are kept	1,65,000	—	—	1,65,000
	Total	28,69,000	—	—	28,69,000
	INTEREST RECEIPTS.				
XVI.	Interest	10,50,000	—	—	10,50,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	15,00,000	—	—	15,00,000
XVIII.	Jails and Convict Settlements	6,00,000	—	—	6,00,000
XIX.	Police	12,00,000	—	—	12,00,000
XX.	Ports and Pilotage	1,20,000	—	—	1,20,000
XXI.	Education	5,99,000	100	—	6,00,000
XXII.	Medical	3,30,000	—	—	3,30,000
XXIII.	Public Health	1,70,000	—	—	1,70,000
XXIV.	Agriculture	75,000	—	—	75,000
XXV.	Industries	5,000	—	—	5,000
XXVI.	Miscellaneous Departments	2,00,000	—	—	2,00,000
	Total	47,99,900	100	—	48,00,000
	CIVIL WORKS.				
XXX.	Civil Works	19,76,900	100	—	19,77,000
	MISCELLANEOUS.				
XXXII.	Transfers from Famine Insurance Fund	3,60,000	—	—	3,60,000
XXXIII.	Receipts in aid of Superannuation	1,76,700	34,300	—	2,11,000
XXXIV.	Stationery and Printing	1,19,700	300	—	1,20,000
XXXV.	Miscellaneous	3,00,000	—	—	3,00,000
	Total	9,56,400	34,600	—	9,91,000
	EXTRAORDINARY ITEMS.				
XL.	Extraordinary Receipts	17,000	—	—	17,000
	Total Revenue	10,49,48,500	39,500	—	10,49,88,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BURMA in India and in England for 1928–29.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	66,94,400	81,500	100	67,76,000
6. Excise	23,07,200	4,800	—	23,12,000
7. Stamps	1,74,000	—	—	1,74,000
8. Forest	62,86,300	4,77,100	600	67,64,000
9. Registration	1,90,000	—	—	1,90,000
Total	1,56,51,900	5,63,400	700	1,62,16,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	15,50,000	—	—	15,50,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	21,59,000	—	—	21,59,000
15. Other Revenue Expenditure financed from ordinary Revenue	12,81,100	1,77,500	400	14,59,000
Total	34,40,100	1,77,500	400	36,18,000
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works	10,93,300	48,700	—	11,42,000
DEBT SERVICES.				
19. Interest on ordinary Debt	*—26,90,000*	—	—	*—26,90,000*
21. Appropriation for reduction or avoidance of Debt	5,87,000	—	—	5,87,000
Total	*—21,03,000*	—	—	*—21,03,000*
CIVIL ADMINISTRATION.				
22. General Administration	98,37,400	9,61,400	1,200	1,08,00,000
24. Administration of Justice	66,88,100	2,11,700	200	69,00,000
25. Jails and Convict Settlements	34,08,300	74,600	100	34,83,000
26. Police	1,50,85,200	4,05,300	500	1,54,91,000
27. Ports and Pilotage	16,43,100	2,37,100	*—200*	18,80,000
30. Scientific Departments	67,000	1,000	—	68,000
31. Education	1,26,65,000	3,36,700	300	1,30,02,000
32. Medical	48,83,700	2,31,000	300	51,15,000
33. Public Health	29,11,900	1,90,100	—	31,02,000
34. Agriculture	22,57,800	1,40,100	100	23,98,000
35. Industries	4,04,600	25,300	100	4,30,000
37. Miscellaneous Departments	3,26,800	33,200	—	3,60,000
Total	6,01,78,900	28,47,500	2,600	6,30,29,000
CIVIL WORKS.				
41. Civil Works	2,45,40,300	13,56,100	1,600	2,58,98,000
MISCELLANEOUS.				
45. Superannuation Allowances and Pensions	30,12,700	14,20,600	1,700	44,35,000
46. Stationery and Printing	9,37,800	1,62,200	—	11,00,000
47. Miscellaneous	19,21,500	3,500	—	19,25,000
Total	58,72,000	15,86,300	1,700	74,60,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commuted value of Pensions financed from ordinary Revenue	3,00,000	—	—	3,00,000
EXTRAORDINARY ITEMS.				
52. Extraordinary charges	1,60,000	—	—	1,60,000
Total Expenditure charged to Revenue	11,06,83,500	65,79,500	*7,000	11,72,70,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	9,33,000	—	—	9,33,000
60B. Commuted value of Pensions	17,45,000	—	—	17,45,000
Total Capital Expenditure not charged to Revenue	26,78,000	—	—	26,78,000

* Local Government's estimate is based on actuals for 10 months.

REVISED ESTIMATE of the REVENUE of the SHAN STATES FEDERATION in India and in England for 1928–29.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	4,75,000	—	4,75,000
VI.	Excise	1,27,000	—	1,27,000
VII.	Stamps	35,000	—	35,000
VIII.	Forest	18,42,000	300	18,42,300
IX.	Registration	1,000	—	1,000
	Total	24,80,000	300	24,80,300
	INTEREST RECEIPTS.			
XVI.	Interest	1,000	—	1,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	22,000	—	22,000
XIX.	Police	20,000	—	20,000
XXI.	Education	8,000	—	8,000
XXII.	Medical	1,000	—	1,000
XXIV.	Agriculture	2,000	—	2,000
	Total	53,000	—	53,000
	CIVIL WORKS.			
XXX.	Civil Works	44,000	—	44,000
	MISCELLANEOUS.			
XXXIV.	Stationery and Printing	1,000	—	1,000
XXXV.	Miscellaneous	28,50,000	—	28,50,000
	Total	28,51,000	—	28,51,000
	Total Revenue	54,29,000	300	54,29,300

REVISED ESTIMATE of the EXPENDITURE of the SHAN STATES FEDERATION in India and in England for 1928-29.

HEADS OF EXPENDITURE.

		India.	England.	Total.
		Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.			
5.	Land Revenue	48,000	—	48,000
6.	Excise	85,000	—	85,000
8.	Forest	4,51,000	11,000	4,62,000
9.	Registration	1,000	—	1,000
	Total	5,85,000	11,000	5,96,000
	FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A.	Forest Capital Outlay	20,000	—	20,000
	IRRIGATION, &c., REVENUE ACCOUNT.			
15.	Other Revenue Expenditure financed from ordinary Revenue	5,000	—	5,000
	CIVIL ADMINISTRATION.			
22.	General Administration	6,75,000	30,400	7,05,400
24.	Administration of Justice	19,000	—	19,000
25.	Jails and Convict Settlements	31,000	—	31,000
26.	Police	1,70,000	800	1,70,800
30.	Scientific Departments	5,000	—	5,000
31.	Education	4,15,000	4,800	4,19,800
32.	Medical	2,53,000	—	2,53,000
33.	Public Health	58,000	—	58,000
34.	Agriculture	21,000	—	21,000
37.	Miscellaneous Departments	2,000	—	2,000
	Total	16,49,000	36,000	16,85,000
	CIVIL WORKS.			
41.	Civil Works	28,90,000	21,400	29,11,400
	MISCELLANEOUS.			
45.	Superannuation Allowances and Pensions	20,000	—	20,000
46.	Stationery and Printing	22,000	—	22,000
47.	Miscellaneous	2,85,000	—	2,85,000
	Total	3,27,000	—	3,27,000
	Total Expenditure charged to Revenue	54,76,000	68,400	55,44,400
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
60.	Civil Works	5,00,000	—	5,00,000

REVISED ESTIMATE of the REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1928-29.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	3,15,000	—	3,15,000
V.	Land Revenue	1,73,66,000	—	1,73,66,000
VI.	Excise	1,92,00,000	—	1,92,00,000
VII.	Stamps	1,11,50,000	—	1,11,50,000
VIII.	Forest	10,66,000	—	10,66,000
IX.	Registration	17,25,000	—	17,25,000
	Total	5,08,22,000	—	5,08,22,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	16,32,000	—	16,32,000
XIV.	Works for which no Capital Accounts are kept	1,15,000	—	1,15,000
	Total	17,47,000	—	17,47,000
	INTEREST RECEIPTS.			
XVI.	Interest	7,05,000	—	7,05,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	5,55,000	—	5,55,000
XVIII.	Jails and Convict Settlements	7,17,000	—	7,17,000
XIX.	Police	1,74,000	—	1,74,000
XXI.	Education	6,96,000	—	6,96,000
XXII.	Medical	1,85,000	—	1,85,000
XXIII.	Public Health	98,000	—	98,000
XXIV.	Agriculture	2,66,000	—	2,66,000
XXV.	Industries	2,39,000	—	2,39,000
XXVI.	Miscellaneous Departments	3,000	—	3,000
	Total	29,33,000	—	29,33,000
	CIVIL WORKS.			
XXX.	Civil Works	5,82,000	—	5,82,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	1,26,000	36,000	1,62,000
XXXIV.	Stationery and Printing	1,00,000	—	1,00,000
XXXV.	Miscellaneous	4,30,000	—	4,30,000
	Total	6,56,000	36,000	6,92,000
	Total Revenue	5,74,45,000	36,000	5,74,81,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1928–29.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	27,97,000	35,000	28,32,000
6. Excise	18,19,000	7,000	18,26,000
7. Stamps	3,22,000	—	3,22,000
8. Forest	7,35,000	54,000	7,89,000
9. Registration	6,34,000	—	6,34,000
Total	63,07,000	96,000	64,03,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	1,42,000	—	1,42,000
IRRIGATION, &c., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	20,41,000	—	20,41,000
15. Other Revenue Expenditure financed from ordinary Revenue	4,38,000	23,000	4,61,000
Total	24,79,000	23,000	25,02,000
IRRIGATION, &c., CAPITAL ACCOUNT.			
16. Construction of Irrigation, &c., Works	5,000	—	5,000
DEBT SERVICES.			
19. Interest on ordinary Debt	1,29,000	—	1,29,000
CIVIL ADMINISTRATION.			
22. General Administration	69,60,000	4,10,000	73,70,000
24. Administration of Justice	40,49,000	1,49,000	41,98,000
25. Jails and Convict Settlements	20,76,000	67,000	21,43,000
26. Police	81,39,000	2,58,000	83,97,000
30. Scientific Departments	47,000	—	47,000
31. Education	85,84,000	1,69,000	87,53,000
32. Medical	27,20,000	1,41,000	28,61,000
33. Public Health	14,84,000	54,000	15,38,000
34. Agriculture	14,53,000	80,000	15,33,000
35. Industries	9,75,000	49,000	10,24,000
37. Miscellaneous Departments	36,000	7,000	43,000
Total	3,65,23,000	13,84,000	3,79,07,000
CIVIL WORKS.			
41. Civil Works	77,82,000	1,03,000	78,85,000
MISCELLANEOUS.			
43. Famine Relief and Insurance	32,000	—	32,000
45. Superannuation Allowances and Pensions	21,98,000	6,22,000	28,20,000
46. Stationery and Printing	7,18,000	1,50,000	8,68,000
47. Miscellaneous	4,15,000	—	4,15,000
Total	33,63,000	7,72,000	41,35,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.			
45A. Commutation of Pensions financed from ordinary Revenue	1,52,000	—	1,52,000
Total Expenditure charged to Revenue	5,68,82,000	23,78,000	5,92,60,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
60B. Commuted value of Pensions	*—12,000*	—	*—12,000*

REVISED ESTIMATE of the REVENUE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1928–29.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	1,75,000	—	1,75,000
V.	Land Revenue	2,23,26,000	—	2,23,26,000
VI.	Excise	1,25,30,000	—	1,25,30,000
VII.	Stamps	73,00,000	—	73,00,000
VIII.	Forest	57,00,000	—	57,00,000
IX.	Registration	7,50,000	—	7,50,000
	Total	4,87,81,000	—	4,87,81,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	*—1,83,000*	—	*—1,83,000*
XIV.	Works for which no Capital Accounts are kept	1,48,000	—	1,48,000
	Total	*—35,000*	—	*—35,000*
	INTEREST RECEIPTS.			
XVI.	Interest	3,04,000	—	3,04,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	5,52,000	—	5,52,000
XVIII.	Jails and Convict Settlements	3,64,000	—	3,64,000
XIX.	Police	2,12,000	—	2,12,000
XXI.	Education	5,47,000	—	5,47,000
XXII.	Medical	61,000	—	61,000
XXIII.	Public Health	64,000	—	64,000
XXIV.	Agriculture	3,82,000	—	3,82,000
XXV.	Industries	44,000	—	44,000
XXVI.	Miscellaneous Departments	65,000	—	65,000
	Total	22,91,000	—	22,91,000
	CIVIL WORKS.			
XXX.	Civil Works	4,79,000	—	4,79,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Insurance Fund	22,39,000	—	22,39,000
XXXIII.	Receipts in aid of Superannuation	90,000	—	90,000
XXXIV.	Stationery and Printing	69,000	—	69,000
XXXV.	Miscellaneous	5,00,000	—	5,00,000
	Total	28,98,000	—	28,98,000
XL.	Extraordinary Receipts	36,000	—	36,000
	Total Revenue	5,47,54,000	—	5,47,54,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1928–29.

	HEADS OF EXPENDITURE.	India.	England.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.
5.	Land Revenue	30,34,000	18,600	30,52,600
6.	Excise	13,23,000	4,800	13,27,800
7.	Stamps	1,79,000	—	1,79,000
8.	Forest	41,39,000	1,11,300	42,50,300
9.	Registration	2,25,000	—	2,25,000
	Total	89,00,000	1,34,700	90,34,700
	IRRIGATION, &c., REVENUE ACCOUNT.			
14.	Works for which Capital Accounts are kept—Interest on Debt	25,99,000	—	25,99,000
15.	Other Revenue Expenditure financed from ordinary Revenue	3,00,600	65,400	3,66,000
	Total	28,99,600	65,400	29,65,000
	IRRIGATION, &c., CAPITAL ACCOUNT.			
16A.	Construction of Irrigation, &c., Works financed from Famine Insurance Grant	53,000	—	53,000
	DEBT SERVICES.			
19.	Interest on ordinary Debt	*—1,18,000*	—	*—1,18,000*
21.	Reduction or avoidance of Debt	4,74,000	—	4,74,000
	Total	3,56,000	—	3,56,000
	CIVIL ADMINISTRATION.			
22.	General Administration	67,70,700	3,33,400	71,04,100
24.	Administration of Justice	32,11,000	1,20,200	33,31,200
25.	Jails and Convict Settlements	9,94,800	2,400	9,97,200
26.	Police	60,17,800	1,90,100	62,07,900
30.	Scientific Departments	18,000	—	18,000
31.	Education	65,70,000	1,45,400	67,15,400
32.	Medical	17,52,000	43,000	17,95,000
33.	Public Health	6,84,000	4,200	6,88,200
34.	Agriculture	18,96,400	58,700	19,55,100
35.	Industries	3,00,000	12,000	3,12,000
37.	Miscellaneous Departments	1,28,000	—	1,28,000
	Total	2,83,42,700	9,09,400	2,92,52,100
	CIVIL WORKS.			
41.	Civil Works	98,77,000	64,200	99,41,200
	MISCELLANEOUS.			
43A.	Famine Relief and Insurance	9,12,000	—	9,12,000
45.	Superannuation Allowances and Pensions	15,90,000	6,92,600	22,82,600
46.	Stationery and Printing	6,41,200	15,800	6,57,000
47.	Miscellaneous	9,42,000	5,400	9,47,400
	Total	40,85,200	7,13,800	47,99,000
	Total Expenditure charged to Revenue	5,45,13,500	18,87,500	5,64,01,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
52A.	Capital Outlay on Forests	70,000	—	70,000
55.	Construction of Irrigation Works	23,11,000	—	23,11,000
60B.	Commuted value of Pensions	10,11,000	—	10,11,000
	Total Capital Expenditure not charged to Revenue	33,92,000	—	33,92,000

REVISED ESTIMATE of the REVENUE of the Government of ASSAM in India and in England for 1928-29.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	6,75,000	—	6,75,000
V.	Land Revenue	1,22,03,000	—	1,22,03,000
VI.	Excise	66,60,000	—	66,60,000
VII.	Stamps	22,00,000	—	22,00,000
VIII.	Forest	40,96,000	—	40,96,000
IX.	Registration	2,40,000	—	2,40,000
	Total	2,60,74,000	—	2,60,74,000
	INTEREST RECEIPTS.			
XVI.	Interest	1,62,000	—	1,62,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	2,12,000	—	2.12,000
XVIII.	Jails and Convict Settlements	1,00,000	—	1,00,000
XIX.	Police	1,80,000	—	1,80,000
XXI.	Education	2,85,000	—	2,85,000
XXII.	Medical	2,00,000	—	2,00,000
XXIII.	Public Health	92,000	—	92,000
XXIV.	Agriculture	1,32,000	—	1,32,000
XXV.	Industries	8,000	—	8,000
XXVI.	Miscellaneous Departments	5,000	—	5,000
	Total	12,14,000	—	12,14,000
	CIVIL WORKS.			
XXX.	Civil Works	4,35,000	—	4,35,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	20,000	8,000	28,000
XXXIV.	Stationery and Printing	24,000	—	24,000
XXXV.	Miscellaneous	2,50,000	—	2,50,000
	Total	2,94,000	8,000	3,02,000
	Total Revenue	2,81,79,000	8,000	2,81,87,000

REVISED ESTIMATE of the EXPENDITURE of the Government of ASSAM in India and in England for 1928–29.

HEADS OF EXPENDITURE.

		India.	England.	Total.
		Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.			
5.	Land Revenue	19,43,000	5,000	19,48,000
6.	Excise	9,50,000	4,000	9,54,000
7.	Stamps	98,000	—	98,000
8.	Forest	19,71,000	64,000	20,35,000
9.	Registration	1,59,000	—	1,59,000
	Total	51,21,000	73,000	51,94,000
	FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A.	Forest Capital Outlay	2,01,000	—	2,01,000
	RAILWAY REVENUE ACCOUNT.			
10.	State Railways	46,000	—	46,000
11.	Subsidised Companies	9,000	—	9,000
12.	Miscellaneous Railway Expenditure	3,000	—	3,000
	Total	58,000	—	58,000
	IRRIGATION, &c., REVENUE ACCOUNT.			
15B.	Navigation, &c., Works	1,32,000	—	1,32,000
	DEBT SERVICES.			
19.	Interest on ordinary Debt	*—84,000*	—	*—84,000*
	CIVIL ADMINISTRATION.			
22.	General Administration	26,27,000	2,32,000	28,59,000
24.	Administration of Justice	10,52,000	28,000	10,80,000
25.	Jails and Convict Settlements	5,22,000	—	5,22,000
26.	Police	27,12,000	98,000	28,10,000
27.	Ports and Pilotage	76,000	2,000	78,000
30.	Scientific Departments	12,000	—	12,000
31.	Education	30,54,000	55,000	31,09,000
32.	Medical	13,23,000	50,000	13,73,000
33.	Public Health	8,06,000	15,000	8,21,000
34.	Agriculture	7,24,000	6,000	7,30,000
35.	Industries	1,90,000	4,000	1,94,000
37.	Miscellaneous Departments	28,000	—	28,000
	Total	1,31,26,000	4,90,000	1,36,16,000
	CIVIL WORKS.			
41.	Civil Works	71,00,000	81,000	71,81,000
	MISCELLANEOUS.			
45.	Superannuation Allowances and Pensions	6,33,000	3,22,000	9,55,000
46.	Stationery and Printing	4,28,000	1,000	4,29,000
47.	Miscellaneous	4,27,000	1,000	4,28,000
	Total	14,88,000	3,24,000	18,12,000
	Total Expenditure charged to Revenue	2,71,42,000	9,68,000	2,81,10,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
52A.	Capital outlay on Forests	14,000	—	14,000
60B.	Commuted value of Pensions	2,75,000	—	2,75,000
	Total Capital Expenditure not charged to Revenue	2,89,000	—	2,89,000

REVISED ESTIMATE of the REVENUE of the Government of COORG in India and in England for 1928–29.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	3,83,000	—	3,83,000
VI.	Excise	3,73,000	—	3,73,000
VII.	Stamps	98,000	—	98,000
VIII.	Forest	4,98,000	—	4,98,000
IX.	Registration	8,000	—	8,000
	Total	13,60,000	—	13,60,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	7,000	—	7,000
XIX.	Police	13,000	—	13,000
XXI.	Education	13,000	—	13,000
XXII.	Medical	9,000	—	9,000
XXVI.	Miscellaneous Departments	1,000	—	1,000
	Total	43,000	—	43,000
	CIVIL WORKS.			
XXX.	Civil Works	17,000	—	17,000
	MISCELLANEOUS.			
XXXIV.	Stationery and Printing	1,000	—	1,000
XXXV.	Miscellaneous	3,000	—	3,000
	Total	4,000	—	4,000
	Total Revenue	14,24,000	—	14,24,000

REVISED ESTIMATE of the EXPENDITURE of the Government of COORG in India and in England for 1928–29.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	80,200	—	80,200
6. Excise	11,900	—	11,900
7. Stamps	2,800	—	2,800
8. Forest	2,51,400	13,600	2,65,000
9. Registration	2,000	—	2,000
Total	3,48,300	13,600	3,61,900
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	25,000	—	25,000
IRRIGATION, &c., REVENUE ACCOUNT.			
15B. Navigation Works	12,200	—	12,200
DEBT SERVICES.			
19. Interest on ordinary Debt	*—5,400*	—	*—5,400*
CIVIL ADMINISTRATION.			
22. General Administration	1,25,500	15,900	1,41,400
24. Administration of Justice	53,100	—	53,100
25. Jails and Convict Settlements	10,200	—	10,200
26. Police	84,500	—	84,500
31. Education	1,52,800	1,800	1,54,600
32. Medical	76,900	16,800	93,700
33. Public Health	9,000	—	9,000
34. Agriculture	21,200	—	21,200
37. Miscellaneous Departments	2,700	—	2,700
Total	5,35,900	34,500	5,70,400
CIVIL WORKS.			
41. Civil Works	2,86,800	12,800	2,99,600
MISCELLANEOUS.			
45. Superannuation Allowances and Pensions	32,400	7,300	39,700
46. Stationery and Printing	19,600	—	19,600
47. Miscellaneous	16,000	—	16,000
Total	68,000	7,300	75,300
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.			
45A. Commuted value of Pensions financed from ordinary Revenue	10,000	—	10,000
Total Expenditure charged to Revenue	12,80,800	68,200	13,49,000

EAST INDIA (ESTIMATE).

22 SEP 1930

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

REVISED ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

Governor-General of India in Council, and of the Local Governments

For the Year 1929–30.

India Office,
28th May 1930.

A. HIRTZEL,
Under Secretary of State for India.

LONDON:
PRINTED & PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE.

To be purchased directly from H.M. STATIONERY OFFICE at the following addresses:
Adastral House, Kingsway, London, W.C.2; 120, George Street, Edinburgh;
York Street, Manchester; 1, St. Andrew's Crescent, Cardiff;
15, Donegall Square West, Belfast;
or through any Bookseller.

1930

Price 1s. 6d. net.

70—43—0—30

No. 1.—Revised Estimate of the Revenue of the Central Government in

HEADS OF REVENUE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs	18,80,34,000	3,000	1,000	4,69,54,000	19,22,85,000	—	—
II. Taxes on Income	7,61,11,000	1,74,000	9,75,000	1,44,54,000	3,78,00,000	—	95,29,000
III. Salt	3,27,39,000	—	—	1,46,60,000	1,63,14,000	—	—
IV. Opium	—	—	—	—	—	—	3,08,27,000
V. Land Revenue	6,39,000	11,05,000	22,47,000	—	—	—	—
VI. Excise	32,87,000	6,36,000	10,09,000	—	4,55,000	—	—
VII. Stamps	12,97,000	1,81,000	11,20,000	—	2,96,000	—	—
VIII. Forest	20,56,000	27,000	8,51,000	—	—	—	—
IX. Registration	75,000	7,000	78,000	—	—	—	—
X. Tributes from Indian States	43,36,000	—	—	9,97,000	13,21,000	68,000	2,19,000
Total	30,85,74,000	21,33,000	62,81,000	7,70,65,000	24,84,71,000	68,000	4,05,75,000
Railways.							
XI. State Railways— Gross Receipts	1,04,43,53,000	—	—	—	—	—	—
Deduct—Working Expenses	*-68,29,39,000*	—	—	—	—	—	—
Surplus profits paid to Companies	*-1,51,50,000*	—	—	—	—	—	—
Net Receipts	34,62,64,000	—	—	—	—	—	—
XII. Subsidised Companies	16,92,000	—	—	—	—	—	—
XIIA. Miscellaneous Railway Receipts	2,28,50,000	—	—	—	—	—	—
Total	37,08,06,000	—	—	—	—	—	—
Irrigation, &c., Works.							
XIII. Works for which Capital Accounts are kept	72,000	39,000	11,60,000	—	—	—	—
XIV. Works for which no Capital Accounts are kept	2,000	1,000	1,000	—	—	—	—
Total	74,000	40,000	11,61,000	—	—	—	—
Posts and Telegraphs.							
XV. Posts and Telegraphs— Gross Receipts	11,32,10,000	—	—	—	—	—	—
Deduct—Working Expenses	*-11,28,74,000*	—	—	—	—	—	—
Net Receipts	3,36,000	—	—	—	—	—	—
Interest Receipts.							
XVI. Interest	24,66,000	34,000	1,10,000	5,57,000	11,34,000	10,33,000	16,000
Civil Administration.							
XVII. Administration of Justice	94,000	32,000	1,87,000	—	3,000	—	—
XVIII. Jails and Convict Settlements	2,25,000	5,000	1,23,000	—	—	—	—
XIX. Police	4,03,000	11,000	50,000	—	7,000	—	—
XX. Ports and Pilotage	21,19,000	—	—	5,000	2,10,000	—	—
XX (1). Lighthouses and Lightships	3,25,000	—	—	2,33,000	5,47,000	—	—
XXI. Education	90,000	43,000	62,000	—	—	—	—
XXII. Medical	2,43,000	5,000	49,000	—	5,000	—	—
XXIII. Public Health	2,89,000	—	2,000	1,000	79,000	—	—
XXIV. Agriculture	22,76,000	15,000	31,000	—	—	—	—
XXV. Industries	34,000	—	—	—	—	—	—
XXVI. Miscellaneous Departments	13,26,000	3,000	2,000	2,80,000	57,000	—	11,000
XXVIA. Indian Stores Department	15,24,000	—	—	—	—	—	—
Total	89,48,000	1,14,000	5,06,000	5,19,000	9,08,000	—	11,000
Carried forward	69,12,04,000	23,21,000	80,58,000	7,81,41,000	25,05,13,000	11,01,000	4,06,02,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1929–30.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27,60,000	7,64,36,000	11,000	—	37,25,000	—	51,02,09,000	—	—	51,02,09,000
62,45,000	1,63,63,000	43,39,000	36,81,000	13,08,000	23,000	17,10,02,000	4,000	—	17,10,06,000
—	35,04,000	1,000	—	1,000	—	6,72,19,000	—	—	6,72,19,000
—	—	—	—	—	—	3,08,27,000	—	—	3,08,27,000
—	—	—	—	—	—	39,91,000	2,000	—	39,93,000
—	—	—	—	—	—	53,87,000	—	—	53,87,000
—	—	—	—	—	—	28,94,000	—	—	28,94,000
—	—	—	—	—	—	29,34,000	—	—	29,34,000
—	—	—	—	—	—	1,60,000	—	—	1,60,000
1,46,000	5,000	96,000	2,41,000	5,000	—	74,34,000	—	—	74,34,000
91,51,000	9,63,08,000	44,47,000	39,22,000	50,39,000	23,000	80,20,57,000	6,000	—	80,20,63,000
—	—	—	—	—	—	104,43,53,000	6,43,000	4,000	1,04,50,00,000
—	—	—	—	—	—	*-68,29,39,000*	*-52,94,000*	*-37,000*	*-68,82,70,000*
—	—	—	—	—	—	*-1,51,50,000*	—	—	*-1,51,50,000*
—	—	—	—	—	—	34,62,64,000	*-46,51,000*	*-33,000*	34,15,80,000
—	—	—	—	—	—	16,92,000	45,26,000	32,000	62,50,000
—	—	—	—	—	—	2,28,50,000	—	—	2,28,50,000
—	—	—	—	—	—	37,08,06,000	*-1,25,000*	*-1,000*	37,06,80,000
—	—	—	—	—	—	12,71,000	—	—	12,71,000
—	—	—	—	—	—	4,000	—	—	4,000
—	—	—	—	—	—	12,75,000	—	—	12,75,000
—	—	—	—	—	—	11,32,10,000	14,00,000	10,000	11,46,20,000
—	—	—	—	—	—	*-11,28,74,000*	*-9,41,000*	*-6,000*	*-11,38,21,000*
—	—	—	—	—	—	3,36,000	4,59,000	4,000	7,99,000
36,01,000	63,000	59,000	14,000	6,000	12,000	91,05,000	3,39,36,000	2,37,000	4,32,78,000
—	—	—	—	—	—	3,16,000	—	—	3,16,000
—	—	—	—	—	—	3,53,000	—	—	3,53,000
—	—	—	—	—	—	4,71,000	1,000	—	4,72,000
—	17,000	—	—	—	—	23,51,000	—	—	23,51,000
—	2,13,000	—	—	—	—	13,18,000	—	—	13,18,000
8,000	—	—	—	—	—	2,03,000	—	—	2,03,000
—	—	—	—	—	—	3,02,000	—	—	3,02,000
—	—	—	—	—	—	3,71,000	—	—	3,71,000
—	—	—	—	—	—	23,22,000	—	—	23,22,000
—	—	—	—	—	—	34,000	—	—	34,000
19,000	9,000	4,000	4,000	12,000	—	17,27,000	13,000	—	17,40,000
—	—	—	—	—	—	15,24,000	—	—	15,24,000
27,000	2,39,000	4,000	4,000	12,000	—	1,12,92,000	14,000	—	1,13,06,000
1,27,79,000	9,66,10,000	45,10,000	39,40,000	50,57,000	35,000	1,19,48,71,000	3,42,90,000	2,40,000	1,22,94,01,000

Ps 9634 Wt. 485—890/297 250 6.30 [IOP]

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in each of the

HEADS OF REVENUE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward - -	69,12,04,000	23,21,000	80,58,000	7,81,41,000	25,05,13,000	11,01,000	4,06,02,000
Currency and Mint.							
XXVII. Currency - -	2,17,87,000	2,000	6,000	33,000	62,000	17,000	17,000
XXVIII. Mint - -	5,86,000	—	—	—	32,36,000	—	—
TOTAL - -	2,23,73,000	2,000	6,000	33,000	32,98,000	17,000	17,000
Civil Works.							
XXX. Civil Works -	17,91,000	51,000	46,000	29,000	1,80,000	2,65,000	—
Miscellaneous.							
XXXIII. Receipts in aid of Superannuation -	3,66,000	18,000	35,000	1,00,000	3,19,000	1,95,000	1,34,000
XXXIV. Stationery and Printing	38,11,000	4,000	42,000	5,000	10,000	—	1,000
XXXV. Miscellaneous -	5,06,000	53,000	6,04,000	55,000	3,56,000	15,000	1,62,000
TOTAL - -	46,83,000	75,000	6,81,000	1,60,000	6,85,000	2,10,000	2,97,000
Military Receipts.							
XXXVI. Army—							
Effective - -	1,99,73,000	—	—	—	—	—	—
Non-effective -	27,38,000	—	—	—	—	—	—
	2,27,11,000	—	—	—	—	—	—
XXXVII. Marine - -	15,87,000	—	—	—	—	—	—
XXXVIII. Military Engineer Services - -	53,19,000	—	—	—	—	—	—
TOTAL - -	2,96,17,000	—	—	—	—	—	—
Extraordinary Items.							
XL. Extraordinary Receipts	1,56,15,000	—	—	—	—	—	—
TOTAL REVENUE -	76,52,83,000	24,49,000	87,91,000	7,83,63,000	25,46,76,000	15,93,000	4,09,16,000

PROVINCES of BRITISH INDIA and in ENGLAND for the year 1929-30—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 1,27,79,000	Rs. 9,66,10,000	Rs. 45,10,000	Rs. 39,40,000	Rs. 50,57,000	Rs. 35,000	Rs. 1,19,48,71,000	Rs. 3,42,90,000	Rs. 2,40,000	Rs. 1,22,94,01,000
19,000	42,000	5,000	5,000	3,000	—	2,19,98,000	27,12,000	19,000	2,47,29,000
—	—	—	—	—	—	38,22,000	—	—	38,22,000
19,000	42,000	5,000	5,000	3,000	—	2,58,20,000	27,12,000	19,000	2,85,51,000
—	14,000	38,000	8,000	13,000	—	24,35,000	—	—	24,35,000
1,20,000	86,000	99,000	77,000	41,000	2,000	15,92,000	4,41,000	3,000	20,36,000
7,000	26,000	—	1,000	—	—	39,07,000	38,000	—	39,45,000
1,02,000	97,000	40,000	8,000	18,000	1,000	20,17,000	12,15,000	8,000	32,40,000
2,29,000	2,09,000	1,39,000	86,000	59,000	3,000	75,16,000	16,94,000	11,000	92,21,000
—	—	—	—	—	—	1,99,73,000	33,36,000	24,000	2,33,33,000
—	—	—	—	—	—	27,38,000	67,47,000	47,000	95,32,000
—	—	—	—	—	—	2,27,11,000	1,00,83,000	71,000	3,28,65,000
—	—	—	—	—	—	15,87,000	6,000	—	15,93,000
—	—	—	—	—	—	53,19,000	—	—	53,19,000
—	—	—	—	—	—	2,96,17,000	1,00,89,000	71,000	3,97,77,000
—	—	—	—	—	—	1,56,15,000	33,84,000	24,000	1,90,23,000
1,30,27,000	9,68,75,000	46,92,000	40,39,000	51,32,000	38,000	1,27,58,74,000	5,21,69,000	3,65,000	1,32,84,08,000

No. 2.—Revised Estimate of the Expenditure of the Central Government

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
Direct Demands on the Revenues.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Customs	32,56,000	12,000	15,000	25,01,000	27,79,000	—	—
2. Taxes on Income	12,05,000	18,000	77,000	8,78,000	17,06,000	—	7,21,000
3. Salt	69,78,000	—	—	20,30,000	34,37,000	—	—
4. Opium	—	—	—	—	—	—	47,77,000
5. Land Revenue	2,27,000	3,90,000	4,72,000	—	—	—	—
6. Excise	6,60,000	42,000	5,88,000	—	3,84,000	—	—
7. Stamps	21,000	3,000	29,000	—	10,000	—	—
8. Forest	23,14,000	39,000	8,30,000	—	—	—	—
9. Registration	12,000	3,000	15,000	—	—	—	—
Total	1,46,73,000	5,07,000	20,26,000	54,09,000	83,16,000	—	54,98,000
Forest and Other Capital Outlay charged to Revenue.							
3A. Capital outlay on Salt Works	1,21,000	—	—	—	—	—	—
7A. Capital outlay on Central Stamp Store	—	—	—	—	—	—	—
8A. Forest Capital outlay	3,36,000	—	35,000	—	—	—	—
Total	4,57,000	—	35,000	—	—	—	—
Railway Revenue Account.							
10. State Railways:— Interest on Debt	18,20,04,000	—	—	—	—	—	—
Interest on Capital contributed by Companies	4,15,000	—	—	—	—	—	—
11. Subsidised Companies	7,20,000	—	—	—	—	—	—
12. Miscellaneous Railway Expenditure	35,62,000	—	—	—	—	—	—
12A. Surplus Railway Revenue transferred to Reserve	—	—	—	—	—	—	—
Total	18,67,01,000	—	—	—	—	—	—
Irrigation, &c., Revenue Account.							
14. Works for which Capital Accounts are kept—Interest on Debt	1,15,000	1,15,000	9,95,000	—	—	—	—
15. Other Revenue Expenditure	12,000	1,75,000	4,85,000	75,000	1,01,000	—	3,62,000
Total	1,27,000	2,90,000	14,80,000	75,000	1,01,000	—	3,62,000
Irrigation, &c., Capital Account (charged to Revenue).							
16. Construction of Irrigation, &c., Works—Financed from Ordinary Revenues	—	1,05,000	53,000	—	—	—	—
Posts and Telegraphs Revenue Account.							
17. Posts and Telegraphs— Interest on Debt	71,71,000	—	—	—	—	—	—
Carried forward	20,91,29,000	9,02,000	35,94,000	54,84,000	84,17,000	—	58,60,000

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1929–30.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23,000	13,18,000	22,000	—	—	—	99,26,000	1,42,000	1,000	1,00,69,000
7,21,000	8,94,000	3,80,000	3,83,000	1,16,000	2,000	71,01,000	1,45,000	1,000	72,47,000
—	1,64,000	77,000	—	1,000	—	1,26,87,000	99,000	1,000	1,27,87,000
—	—	—	—	—	—	47,77,000	1,32,000	1,000	49,10,000
—	—	—	—	—	—	10,89,000	1,000	—	10,90,000
—	—	—	—	—	—	16,74,000	5,000	—	16,79,000
—	—	—	—	—	—	63,000	29,000	—	92,000
—	—	—	—	—	—	31,83,000	2,10,000	2,000	33,95,000
—	—	—	—	—	—	30,000	—	—	30,000
7,44,000	23,76,000	4,79,000	3,83,000	1,17,000	2,000	4,05,30,000	7,63,000	6,000	4,12,99,000
—	—	—	—	—	—	1,21,000	—	—	1,21,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	3,71,000	29,000	—	4,00,000
—	—	—	—	—	—	4,92,000	29,000	—	5,21,000
—	—	—	—	—	—	18,20,04,000	10,73,06,000	7,50,000	29,00,60,000
—	—	—	—	—	—	4,15,000	1,31,72,000	92,000	1,36,79,000
—	—	—	—	—	—	7,20,000	—	—	7,20,000
—	—	—	—	—	—	35,62,000	14,63,000	10,000	50,35,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	18,67,01,000	12,19,41,000	8,52,000	30,94,94,000
—	—	—	—	—	—	12,25,000	—	—	12,25,000
2,68,000	—	—	1,17,000	—	—	15,95,000	58,000	—	16,53,000
2,68,000	—	—	1,17,000	—	—	28,20,000	58,000	—	28,78,000
—	—	—	—	—	—	1,58,000	—	—	1,58,000
—	—	—	—	—	—	71,71,000	—	—	71,71,000
10,12,000	23,76,000	4,79,000	5,00,000	1,17,000	2,000	23,78,72,000	12,27,91,000	8,58,000	36,15,21,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	20,91,29,000	9,02,000	35,94,000	54,84,000	84,17,000	—	58,60,000
Posts and Telegraphs Capital Outlay (charged to Revenue).							
18. Capital outlay on Posts and Telegraphs :—							
Indian Posts and Telegraphs Department -	9,50,000	—	—	—	—	—	—
Indo-European Telegraph Department - -	*—15,000*	—	—	—	—	—	—
TOTAL - -	9,35,000	—	—	—	—	—	—
Debt Services.							
19. Interest on Ordinary Debt -	10,19,95,000	3,90,000	1,77,000	1,20,18,000	7,52,83,000	17,20,000	68,19,000
Deduct—Amount chargeable to							
Railways - -	*—18,20,04,000*	—	—	—	—	—	—
Irrigation - -	*—1,15,000*	*—1,15,000*	*—9,95,000*	—	—	—	—
Posts and Telegraphs -	*—73,50,000*	—	—	—	—	—	—
Other heads - -	*—13,89,000*	—	*—19,000*	—	*—2,83,000*	—	—
Provincial Loans Fund -	*—6,18,97,000*	—	—	—	—	—	—
Remainder chargeable to Ordinary Debt - -	*—15,07,60,000*	2,75,000	*—8,37,000*	1,20,18,000	7,50,00,000	17,20,000	68,19,000
20. Interest on other obligations	5,62,28,000	20,000	54,000	24,10,000	21,97,000	20,89,000	17,84,000
21. Reduction or avoidance of debt	5,73,87,000	—	—	—	—	—	—
TOTAL - -	*—3,71,45,000*	2,95,000	*—7,83,000*	1,44,28,000	7,71,97,000	38,09,000	86,03,000
Civil Administration.							
22. General Administration -	1,15,46,000	1,62,000	19,40,000	38,000	1,87,000	31,000	8,82,000
23. Audit - - -	37,14,000	—	—	8,11,000	12,54,000	9,03,000	3,72,000
24. Administration of Justice -	5,37,000	70,000	7,64,000	—	15,000	40,000	—
25. Jails and Convict Settlements	30,64,000	1,24,000	8,21,000	—	—	—	—
26. Police - - -	25,18,000	11,65,000	29,60,000	—	6,58,000	92,000	9,000
27. Ports and Pilotage - -	16,92,000	—	—	—	5,48,000	—	—
27(i) Lighthouses and Lightships	8,25,000	—	—	62,000	1,32,000	—	—
28. Ecclesiastical - - -	7,84,000	33,000	83,000	2,23,000	3,59,000	—	3,39,000
29. Political - - - -	65,66,000	15,30,000	24,72,000	2,95,000	17,59,000	—	1,83,000
29A. Frontier Watch and Ward -	—	37,43,000	1,43,35,000	—	—	—	—
30. Scientific Departments -	84,14,000	10,000	5,000	—	—	—	—
31. Education - - -	20,31,000	3,42,000	20,21,000	—	29,000	—	7,25,000
32. Medical - - -	19,76,000	3,18,000	6,15,000	—	2,000	—	—
33. Public Health - -	16,84,000	15,000	1,05,000	24,000	1,41,000	—	—
34. Agriculture - - -	42,78,000	1,38,000	1,99,000	—	1,000	—	—
35. Industries - - -	2,40,000	—	—	—	—	—	—
36. Aviation - - -	19,48,000	—	—	—	—	—	—
37. Miscellaneous Departments -	9,24,000	22,000	3,000	74,000	3,79,000	—	16,000
37A. Indian Stores Department -	20,17,000	—	—	—	—	—	—
TOTAL - -	5,47,58,000	76,72,000	2,63,23,000	15,27,000	54,64,000	10,66,000	25,26,000
Currency and Mint.							
38. Currency - - -	11,85,000	2,000	4,000	3,25,000	11,33,000	—	3,34,000
39. Mint - - - -	10,59,000	—	—	—	16,78,000	—	—
TOTAL - -	22,44,000	2,000	4,000	3,25,000	28,11,000	—	3,34,000
Civil Works.							
41. Civil Works - - -	1,80,98,000	15,85,000	36,59,000	1,66,000	10,60,000	10,17,000	—
Miscellaneous.							
43. Famine Relief and Insurance: A.—Famine Relief -	—	—	—	—	—	—	—
44. Territorial and Political Pensions - - -	1,58,000	37,000	53,000	5,36,000	3,90,000	6,50,000	7,04,000
45. Superannuation Allowances and Pensions - -	*—36,41,000*	68,000	4,86,000	6,09,000	17,30,000	14,98,000	7,59,000
46. Stationery and Printing -	45,82,000	1,000	1,24,000	18,000	40,000	2,000	15,000
47. Miscellaneous - -	28,88,000	2,60,000	70,000	25,000	92,000	58,000	9,91,000
TOTAL - -	39,87,000	3,66,000	7,33,000	11,88,000	22,52,000	22,08,000	24,69,000
Carried forward - -	25,20,06,000	1,08,22,000	3,35,30,000	2,31,18,000	9,72,01,000	81,00,000	1,97,92,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1929-30—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,12,000	23,76,000	4,79,000	5,00,000	1,17,000	2,000	23,78,72,000	12,27,91,000	8,58,000	36,15,21,000
—	—	—	—	—	—	9,50,000	—	—	9,50,000
—	—	—	—	—	—	*—15,000*	5,000	—	*—10,000*
—	—	—	—	—	—	9,35,000	5,000	—	9,40,000
58,31,000	37,50,000	10,90,000	13,50,000	1,50,000	3,000	21,05,76,000	18,91,58,000	13,22,000	40,10,56,000
—	—	—	—	—	—	*—18,20,04,000*	*—10,73,06,000*	*—7,50,000*	*—29,00,60,000*
—	—	—	—	—	—	*—12,25,000*	—	—	*—12,25,000*
—	—	—	—	—	—	*—73,50,000*	—	—	*—73,50,000*
—	—	—	—	—	—	*—16,91,000*	—	—	*—16,91,000*
—	—	—	—	—	—	*—6,18,97,000*	—	—	*—6,18,97,000*
58,31,000	37,50,000	10,90,000	13,50,000	1,50,000	3,000	*—4,35,91,000*	8,18,52,000	5,72,000	3,88,33,000
11,91,000	5,17,000	9,26,000	6,75,000	4,63,000	20,000	6,85,74,000	3,91,000	3,000	6,89,68,000
—	—	—	—	—	—	5,73,87,000	—	—	5,73,87,000
70,22,000	42,67,000	20,16,000	20,25,000	6,13,000	23,000	8,23,70,000	8,22,43,000	5,75,000	16,51,88,000
—	—	—	—	—	—	1,47,86,000	77,67,000	55,000	2,26,08,000
8,33,000	9,26,000	4,03,000	3,60,000	2,90,000	—	98,66,000	3,29,000	2,000	1,01,97,000
—	—	—	—	—	—	14,26,000	1,10,000	1,000	15,37,000
—	—	—	—	—	—	40,09,000	69,000	1,000	40,79,000
8,000	—	2,000	—	—	—	74,12,000	1,82,000	1,000	75,95,000
—	58,000	—	—	—	—	22,98,000	2,85,000	2,000	25,85,000
—	2,91,000	8,000	—	—	—	13,18,000	—	—	13,18,000
2,65,000	1,24,000	29,000	92,000	19,000	—	23,50,000	8,53,000	6,000	32,09,000
9,90,000	2,70,000	1,25,000	21,000	2,03,000	—	1,44,14,000	14,75,000	10,000	1,58,99,000
—	66,31,000	—	—	19,99,000	—	2,67,08,000	1,01,000	1,000	2,68,10,000
—	—	—	—	—	—	84,29,000	11,34,000	8,000	95,71,000
18,000	—	8,000	3,000	1,000	—	51,78,000	65,000	—	52,43,000
14,000	—	—	—	49,000	—	29,74,000	2,12,000	2,000	31,88,000
—	—	—	—	4,000	—	19,73,000	1,40,000	1,000	21,14,000
—	—	—	—	—	—	46,16,000	1,63,000	1,000	47,80,000
—	—	—	—	—	—	2,40,000	46,000	—	2,86,000
—	—	—	—	—	—	19,48,000	2,43,000	2,000	21,93,000
10,000	22,000	1,000	3,000	14,000	—	14,68,000	1,08,000	1,000	15,77,000
—	—	—	—	—	—	20,17,000	66,000	—	20,83,000
21,38,000	83,22,000	5,76,000	4,79,000	25,79,000	—	11,34,30,000	1,33,48,000	94,000	12,68,72,000
2,32,000	2,90,000	81,000	40,000	29,000	2,000	36,57,000	9,16,000	6,000	45.79,000
—	—	—	—	—	—	27,37,000	1,22,000	1,000	28,60,000
2,32,000	2,90,000	81,000	40,000	29,000	2,000	63,94,000	10,38,000	7,000	74,39,000
2,57,000	1,32,000	1,39,000	29,000	95,000	1,000	2,62,38,000	86,000	1,000	2,63,25,000
—	—	—	—	—	—	—	1,000	—	1,000
60,000	1,46,000	39,000	3,70,000	8,000	1,000	31,52,000	1,31,000	1,000	32,84,000
6,88,000	1,50,000	1,98,000	1,06,000	59,000	—	27,10,000	2,39,03,000	1,67,000	2,67,80,000
6,000	50,000	2,000	1,000	1,000	—	48,42,000	9,12,000	6,000	57,60,000
48,000	39,000	58,000	25,91,000	36,000	—	71,56,000	19,29,000	14,000	90,99,000
8,02,000	3,85,000	2,97,000	30,68,000	1,04,000	1,000	1,78,60,000	2,68,76,000	1,88,000	4,49,24,000
1,14,63,000	1,57,72,000	35,88,000	61,41,000	35,37,000	29,000	48,50,99,000	24,63,87,000	17,23,000	73,32,09,000

No. 2.—Revised Estimate of the Expenditure of the Central Government in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	25,20,06,000	1,08,22,000	3,35,30,000	2,31,18,000	9,72,01,000	81,00,000	1,97,92,000
Miscellaneous Capital Expenditure charged to Revenue.							
45A. Commuted value of pensions financed from Ordinary Revenue - - -	9,15,000	—	—	—	—	—	—
Military Services.							
48. Army—Effective - -	35,68,57,000	—	—	—	—	—	—
Non-effective -	3,54,03,000	—	—	—	—	—	—
TOTAL - -	39,22,60,000	—	—	—	—	—	—
49. Marine - - -	53,84,000	—	—	—	—	—	—
50. Military Engineer Services -	4,59,96,000	—	—	—	—	—	—
50A. Transfers to Military Reserve Fund - - -	33,95,000	—	—	—	—	—	—
TOTAL - -	44,70,35,000	—	—	—	—	—	—
Miscellaneous Adjustments between Central and Provincial Governments.							
51A. Miscellaneous adjustments between Central and Provincial Governments -	—	—	—	—	—	—	—
Extraordinary Items.							
52. Extraordinary payments -	7,000	—	—	—	—	—	—
52I. Transfers to Revenue Reserve Fund - - -	—	—	—	—	—	—	—
TOTAL - -	7,000	—	—	—	—	—	—
TOTAL EXPENDITURE CHARGED TO REVENUE - -	69,99,63,000	1,08,22,000	3,35,30,000	2,31,18,000	9,72,01,000	81,00,000	1,97,92,000
Capital Expenditure not charged to Revenue.							
52B. Capital outlay on Security Printing Press - -	—	—	—	—	23,000	—	—
53. Construction of State Railways	14,14,99,000	—	—	—	—	—	—
55. Construction of Irrigation Works - - -	—	—	2,53,000	—	—	—	—
56. Capital outlay on Posts and Telegraphs:—							
Indian Posts and Telegraphs Department -	47,54,000	—	—	—	—	—	—
Indo-European Telegraph Department - -	*—2,42,000*	—	—	—	—	—	—
TOTAL - -	45,12,000	—	—	—	—	—	—
56E 1. Capital outlay on Vizagapatam Port - -	29,97,000	—	—	—	—	—	—
56E 2. Capital outlay on Lighthouses and Lightships -	*—3,38,000*	—	—	—	—	—	—
56F. Currency Capital outlay -	—	—	—	—	1,19,000	—	—
57. Initial Expenditure on New Capital at Delhi - -	62,68,000	—	—	—	—	—	—
60B. Commuted value of Pensions	35,24,000	—	—	—	—	—	—
TOTAL CAPITAL EXPENDITURE NOT CHARGED TO REVENUE -	15,84,62,000	—	2,53,000	—	1,42,000	—	—

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1929–30—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 1,14,63,000	Rs. 1,57,72,000	Rs. 35,88,000	Rs. 61,41,000	Rs. 35,37,000	Rs. 29,000	Rs. 48,50,99,000	Rs. 24,63,87,000	Rs. 17,23,000	Rs. 73,32,09,000
—	—	—	—	—	—	9,15,000	—	—	9,15,000
—	—	—	—	—	—	35,68,57,000	8,95,67,000	6,26,000	44,70,50,000
—	—	—	—	—	—	3,54,03,000	4,96,54,000	3,47,000	8,54,04,000
—	—	—	—	—	—	39,22,60,000	13,92,21,000	9,73,000	53,24,54,000
—	—	—	—	—	—	53,84,000	30,47,000	22,000	84,53,000
—	—	—	—	—	—	4,59,96,000	4,76,000	3,000	4,64,75,000
—	—	—	—	—	—	33,95,000	—	—	33,95,000
—	—	—	—	—	—	44,70,35,000	14,27,44,000	9,98,000	59,07,77,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	7,000	—	—	7,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	7,000	—	—	7,000
1,14,63,000	1,57,72,000	35,88,000	61,41,000	35,37,000	29,000	93,30,56,000	38,91,31,000	27,21,000	1,32,49,08,000
—	—	—	—	—	—	23,000	—	—	23,000
—	—	—	—	—	—	14,14,99,000	16,93,73,000	11,85,000	31,20,57,000
—	—	—	—	—	—	2,53,000	—	—	2,53,000
—	—	—	—	—	—	47,54,000	5,80,000	5,000	53,39,000
—	—	—	—	—	—	*—2,42,000*	1,15,000	1,000	*—1,26,000*
—	—	—	—	—	—	45,12,000	6,95,000	6,000	52,13,000
—	—	—	—	—	—	29,97,000	4,50,000	3,000	34,50,000
—	—	—	—	—	—	*—3,38,000*	3,36,000	2,000	—
—	—	—	—	—	—	1,19,000	39,000	—	1,58,000
—	—	—	—	—	—	62,68,000	5,03,000	3,000	67,74,000
—	—	—	—	—	—	35,24,000	—	—	35,24,000
—	—	—	—	—	—	15,88,57,000	17,13,96,000	11,99,000	33,14,52,000

Revised Estimate of the Revenue of the Government of Madras in India and in England for 1929–30.

	HEADS OF REVENUE.	India.	England.	Total.
		Rs.	Rs.	Rs.
	Principal Heads of Revenue.			
II.	Taxes on Income	6,00,000	—	6,00,000
V.	Land Revenue	7,63,78,400	200	7,63,78,600
VI.	Excise	5,96,39,200	—	5,96,39,200
VII.	Stamps	2,51,07,200	—	2,51,07,200
VIII.	Forest	64,86,300	400	64,86,700
IX.	Registration	35,75,000	—	35,75,000
	Total	17,17,86,100	600	17,17,86,700
	Irrigation, &c., Works.			
XIII.	Works for which Capital Accounts are kept	*—45,49,300*	—	*—45,49,300*
XIV.	Works for which no Capital Accounts are kept	2,25,200	—	2,25,200
	Total	*—43,24,100*	—	*—43,24,100*
	Interest Receipts.			
XVI.	Interest	40,62,900	—	40,62,900
	Civil Administration.			
XVII.	Administration of Justice	16,87,200	—	16,87,200
XVIII.	Jails and Convict Settlements	9,92,300	—	9,92,300
XIX.	Police	12,02,400	2,000	12,04,400
XX.	Ports and Pilotage	1,100	—	1,100
XXI.	Education	7,39,000	—	7,39,000
XXII.	Medical	7,73,800	4,400	7,78,200
XXIII.	Public Health	2,26,800	—	2,26,800
XXIV.	Agriculture	3,19,000	—	3,19,000
XXV.	Industries	8,57,600	—	8,57,600
XXVI.	Miscellaneous Departments	6,35,000	—	6,35,000
	Total	74,34,200	6,400	74,40,600
	Civil Works.			
XXX.	Civil Works	11,55,500	—	11,55,500
	Miscellaneous.			
XXXIII.	Receipts in aid of Superannuation	3,86,400	1,400	3,87,800
XXXIV.	Stationery and Printing	2,80,200	1,000	2,81,200
XXXV.	Miscellaneous	15,74,200	—	15,74,200
	Total	22,40,800	2,400	22,43,200
	Total Revenue	18,23,55,400	9,400	18,23,64,800

REVISED ESTIMATE of the EXPENDITURE of the Government of MADRAS in India and in England for 1929–30.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	29,55,000	52,400	300	30,07,700
6. Excise	45,43,500	81,400	600	46,25,500
7. Stamps	7,04,000	1,400	—	7,05,400
8. Forest	41,84,600	2,00,600	1,400	43,86,600
9. Registration	28,99,200	—	—	28,99,200
Total	1,52,86,300	3,35,800	2,300	1,56,24,400
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE :				
8A. Forest Capital Outlay	5,22,500	—	—	5,22,500
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenue	51,91,700	19,200	100	52,11,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works	12,49,000	—	—	12,49,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	62,32,500	—	—	62,32,500
20. Interest on other obligations	6,400	—	—	6,400
21. Reduction or avoidance of Debt	39,50,000	—	—	39,50,000
Total	1,01,88,900	—	—	1,01,88,900
CIVIL ADMINISTRATION.				
22. General Administration	2,43,85,900	7,07,200	4,900	2,50,98,000
24. Administration of Justice	95,94,800	2,53,200	1,800	98,49,800
25. Jails and Convict Settlements	30,40,700	69,400	500	31,10,600
26. Police	1,97,07,800	3,93,400	2,700	2,01,03,900
27. Ports and Pilotage	29,300	—	—	29,300
30. Scientific Departments	3,46,200	19,000	100	3,65,300
31. Education	2,65,42,200	2,31,600	1,600	2,67,75,400
32. Medical	86,95,600	5,46,600	3,800	92,46,000
33. Public Health	34,49,100	1,17,000	900	35,67,000
34. Agriculture	41,30,700	1,01,000	700	42,32,400
35. Industries	25,82,600	1,56,000	1,000	27,39,600
37. Miscellaneous Departments	27,04,500	24,800	200	27,29,500
Total	10,52,09,400	26,19,200	18,200	10,78,46,800
CIVIL WORKS.				
41. Civil Works	1,86,90,500	4,39,400	3,100	1,91,33,000
MISCELLANEOUS.				
43B. Famine Relief and Insurance	3,00,000	—	—	3,00,000
45. Superannuation Allowances and Pensions	51,66,800	13,35,400	9,400	65,11,600
46. Stationery and Printing	18,94,000	3,91,600	2,900	22,88,500
47. Miscellaneous	4,52,900	200	—	4,53,100
Total	78,13,700	17,27,200	12,300	95,53,200
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commuted value of Pensions financed from ordinary Revenue	8,23,600	—	—	8,23,600
Total Expenditure charged to Revenue	16,49,75,600	51,40,800	36,000	17,01,52,400
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital outlay on Forests	*—1,04,200*	—	—	*—1,04,200*
55. Construction of Irrigation, &c., Works	98,30,600	4,74,000	3,300	1,03,07,900
55C. Capital outlay on Industrial Development	2,09,000	—	—	2,09,000
56B. Capital outlay on Hydro-Electric Schemes	11,28,100	1,72,000	1,300	13,01,400
60. Civil Works	82,000	—	—	82,000
60B. Commuted value of Pensions	*—1,28,100*	—	—	*—1,28,100*
Total Capital Expenditure not charged to Revenue	1,10,17,400	6,46,000	4,600	1,16,68,000

REVISED ESTIMATE of the REVENUE of the Government of BOMBAY in India and in England for 1929–30.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	5,01,54,000	—	5,01,54,000
VI.	Excise	3,96,77,000	—	3,96,77,000
VII.	Stamps	1,76,00,000	—	1,76,00,000
VIII.	Forest	79,79,000	—	79,79,000
IX.	Registration	12,10,000	—	12,10,000
IXA.	Scheduled Taxes	19,18,000	—	19,18,000
	Total	11,85,38,000	—	11,85,38,000
	IRRIGATION, &c. WORKS.			
XIII.	Works for which Capital Accounts are kept	42,81,000	—	42,81,000
XIV.	Works for which no Capital Accounts are kept	16,46,000	—	16,46,000
	Total	59,27,000	—	59,27,000
	INTEREST RECEIPTS.			
XVI.	Interest	1,48,78,000	—	1,48,78,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	16,30,000	—	16,30,000
XVIII.	Jails and Convict Settlements	5,10,000	—	5,10,000
XIX.	Police	11,64,000	—	11,64,000
XXI.	Education	11,97,000	—	11,97,000
XXII.	Medical	13,50,000	—	13,50,000
XXIII.	Public Health	11,40,000	—	11,40,000
XXIV.	Agriculture	3,50,000	—	3,50,000
XXV.	Industries	4,000	—	4,000
XXVI.	Miscellaneous Departments	1,83,000	—	1,83,000
	Total	75,28,000	—	75,28,000
	CIVIL WORKS.			
XXX.	Civil Works	17,94,000	—	17,94,000
XXXI.	Bombay Development Scheme	27,70,000	—	27,70,000
	Total	45,64,000	—	45,64,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	50,76,000	—	50,76,000
XXXIII.	Receipts in aid of Superannuation	23,54,000	—	23,54,000
XXXIV.	Stationery and Printing	4,50,000	—	4,50,000
XXXV.	Miscellaneous	3,30,000	—	3,30,000
	Total	82,10,000	—	82,10,000
	EXTRAORDINARY RECEIPTS.			
XL.	Extraordinary Receipts	3,85,000	8,000	3,93,000
	Total Revenue	16,00,30,000	8,000	16,00,38,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BOMBAY in India and in England for 1929–30.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	65,32,000	31,000	—	65,63,000
6. Excise	44,77,000	—	—	44,77,000
7. Stamps	2,73,000	—	—	2,73,000
8. Forest	43,49,000	—	—	43,49,000
9. Registration	6,65,000	10,000	—	6,75,000
9A. Scheduled Taxes	20,000	—	—	20,000
Total	1,63,16,000	41,000	—	1,63,57,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	2,49,000	—	—	2,49,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	56,71,000	—	—	56,71,000
15. Other Revenue Expenditure financed from ordinary Revenue	17,78,000	—	—	17,78,000
15(1). Other Revenue Expenditure financed from Famine Insurance Grant	17,92,000	—	—	17,92,000
Total	92,41,000	—	—	92,41,000
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works—Financed from Famine Insurance Grant	21,79,000	—	—	21,79,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	1,97,53,000	—	—	1,97,53,000
20. Interest on other obligations	96,000	—	—	96,000
21. Appropriation for reduction or avoidance of Debt	14,09,000	—	—	14,09,000
Total	2,12,58,000	—	—	2,12,58,000
CIVIL ADMINISTRATION.				
22. General Administration	2,23,46,000	—	—	2,23,46,000
24. Administration of Justice	74,11,000	—	—	74,11,000
25. Jails and Convict Settlements	24,40,000	1,000	—	24,41,000
26. Police	1,75,28,000	1,000	—	1,75,29,000
27. Ports and Pilotage	24,000	—	—	24,000
30. Scientific Departments	90,000	—	—	90,000
31. Education	2,06,59,000	—	—	2,06,59,000
32. Medical	53,07,000	17,000	—	53,24,000
33. Public Health	28,39,000	—	—	28,39,000
34. Agriculture	31,37,000	—	—	31,37,000
35. Industries	1,19,000	—	—	1,19,000
37. Miscellaneous Departments	4,56,000	—	—	4,56,000
Total	8,23,56,000	19,000	—	8,23,75,000
CIVIL WORKS.				
41. Civil Works	1,27,51,000	1,14,000	1,000	1,28,66,000
42. Bombay Development Scheme	28,86,000	—	—	28,86,000
Total	1,56,37,000	1,14,000	1,000	1,57,52,000
MISCELLANEOUS.				
43A. Famine Relief and Insurance	6,00,000	—	—	6,00,000
45. Superannuation Allowances and Pensions	57,48,000	—	—	57,48,000
46. Stationery and Printing	14,05,000	1,33,000	1,000	15,39,000
47. Miscellaneous	6,91,000	—	—	6,91,000
Total	1,13,30,000	1,33,000	1,000	1,14,64,000
Total Expenditure charged to Revenue	15,56,80,000	3,07,000	2,000	15,59,89,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation Works	3,04,60,000	13,24,000	10,000	3,17,94,000
56A. Capital outlay on improvement of Public Health	5,92,000	—	—	5,92,000
59. Bombay Development Scheme	4,83,000	16,000	—	4,99,000
60. Civil Works	42,07,000	—	—	42,07,000
60A Other Provincial Works	10,000	—	—	10,000
60B. Commuted value of Pensions	11,01,000	—	—	11,01,000
Total Capital Expenditure not charged to Revenue	3,68,53,000	13,40,000	10,000	3,82,03,000

REVISED ESTIMATE of the REVENUE of the Government of BENGAL in India and in England for 1929–30.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	3,28,96,000	—	3,28,96,000
VI.	Excise	2,27,00,000	—	2,27,00,000
VII.	Stamps	3,96,00,000	—	3,96,00,000
VIII.	Forest	32,30,000	—	32,30,000
IX.	Registration	32,00,000	—	32,00,000
IXA.	Scheduled Taxes	16,25,000	—	16,25,000
	Total	10,32,51,000	—	10,32,51,000
	RAILWAYS.			
XII.	Subsidised Companies	1,13,000	—	1,13,000
	IRRIGATION, &C., WORKS.			
XIII.	Works for which Capital Accounts are kept	*—7,89,000*	—	*—7,89,000*
XIV.	Works for which no Capital Accounts are kept	2,84,000	—	2,84,000
	Total	*—5,05,000*	—	*—5,05,000*
	INTEREST RECEIPTS.			
XVI.	Interest	6,14,000	—	6,14,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	16,86,000	—	16,86,000
XVIII.	Jails and Convict Settlements	10,02,000	—	10,02,000
XIX.	Police	11,82,000	—	11,82,000
XX.	Ports and Pilotage	55,000	—	55,000
XXI.	Education	14,23,000	—	14,23,000
XXII.	Medical	9,51,000	—	9,51,000
XXIII.	Public Health	1,52,000	—	1,52,000
XXIV.	Agriculture	5,58,000	—	5,58,000
XXV.	Industries	7,35,000	—	7,35,000
XXVI.	Miscellaneous Departments	30,000	—	30,000
	Total	77,74,000	—	77,74,000
	CIVIL WORKS.			
XXX.	Civil Works	5,63,000	—	5,63,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Insurance Fund	50,000	—	50,000
XXXIII.	Receipts in aid of Superannuation	1,29,000	2,000	1,31,000
XXXIV.	Stationery and Printing	5,38,000	1,000	5,39,000
XXXV.	Miscellaneous	8,10,000	—	8,10,000
	Total	15,27,000	3,000	15,30,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	5,06,000	—	5,06,000
	Total Revenue	11,38,43,000	3,000	11,38,46,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BENGAL in India and in England for 1929–30.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	46,45,000	48,000	46,93,000
6. Excise	22,50,000	6,000	22,56,000
7. Stamps	7,48,000	—	7,48,000
8. Forest	15,96,000	72,000	16,68,000
9. Registration	22,43,000	—	22,43,000
9A. Scheduled Taxes	15,000	—	15,000
Total	1,14,97,000	1,26,000	1,16,23,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	1,32,000	—	1,32,000
IRRIGATION, &C., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	18,09,000	—	18,09,000
15. Other Revenue Expenditure financed from ordinary Revenue	13,96,000	46,000	14,42,000
15(1). Other Revenue Expenditure financed from Famine Insurance Grant	1,000	—	1,000
Total	32,06,000	46,000	32,52,000
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.			
16. Construction of Irrigation, &c., Works	2,31,000	—	2,31,000
DEBT SERVICES.			
19. Interest on Ordinary Debt	*—8,38,000*	—	*—8,38,000*
20. Interest on other obligations	9,000	—	9,000
21. Reduction or Avoidance of Debt	6,79,000	—	6,79,000
	—1,50,000	—	*—1,50,000*
CIVIL ADMINISTRATION.			
22. General Administration	1,24,55,000	7,04,000	1,31,59,000
24. Administration of Justice	1,07,17,000	3,25,000	1,10,42,000
25. Jails and Convict Settlements	34,12,000	26,000	34,38,000
26. Police	2,10,26,000	4,48,000	2,14,74,000
27. Ports and Pilotage	5,54,000	—	5,54,000
30. Scientific Departments	27,000	—	27,000
31. Education	1,44,75,000	2,36,000	1,47,11,000
32. Medical	57,43,000	2,48,000	59,91,000
33. Public Health	37,13,000	28,000	37,41,000
34. Agriculture	25,31,000	78,000	26,09,000
35. Industries	12,43,000	67,000	13,10,000
37. Miscellaneous Departments	2,39,000	45,000	2,84,000
Total	7,61,35,000	22,05,000	7,83,40,000
CIVIL WORKS.			
41. Civil Works	93,77,000	1,25,000	95,02,000
MISCELLANEOUS.			
43A. Famine Relief and Insurance	66,000	—	66,000
45. Superannuation Allowances and Pensions	44,89,000	15,05,000	59,94,000
46. Stationery and Printing	24,98,000	7,000	25,05,000
47. Miscellaneous	2,71,000	—	2,71,000
Total	73,24,000	15,12,000	88,36,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.			
45A. Commutation of Pensions financed from ordinary Revenue	25,90,000	—	25,90,000
Total Expenditure charged to Revenue	11,03,42,000	40,14,000	11,43,56,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
55. Construction of Irrigation, &c., Works	21,77,000	14,000	21,91,000
60. Civil Works	26,46,000	—	26,46,000
Total Capital Expenditure not charged to Revenue	48,23,000	14,000	48,37,000

NOTE.—No provision for exchange has been made, as the Government of Bengal have prepared the Revised Estimates on the basis of 1*s.* 6*d.* the rupee.

REVISED ESTIMATE of the REVENUE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1929–30.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	71,000	—	71,000
V.	Land Revenue	6,99,98,000	—	6,99,98,000
VI.	Excise	1,30,50,000	—	1,30,50,000
VII.	Stamps	1,79,10,000	—	1,79,10,000
VIII.	Forest	62,00,000	—	62,00,000
IX.	Registration	13,46,000	—	13,46,000
	Total	10,85,75,000	—	10,85,75,000
	RAILWAYS.			
XII.	Subsidised Companies	1,77,000	—	1,77,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	1,26,09,000	—	1,26,09,000
XIV.	Works for which no Capital Accounts are kept	48,000	—	48,000
	Total	1,26,57,000	—	1,26,57,000
	INTEREST RECEIPTS.			
XVI.	Interest	16,14,000	—	16,14,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	15,15,000	—	15,15,000
XVIII.	Jails and Convict Settlements	7,78,000	—	7,78,000
XIX.	Police	1,96,000	—	1,96,000
XXI.	Education	11,89,000	—	11,89,000
XXII.	Medical	2,95,000	—	2,95,000
XXIII.	Public Health	3,58,000	—	3,58,000
XXIV.	Agriculture	6,66,000	—	6,66,000
XXV.	Industries	1,98,000	—	1,98,000
XXVI.	Miscellaneous Departments	73,000	—	73,000
	Total	52,68,000	—	52,68,000
	CIVIL WORKS.			
XXX.	Civil Works	3,22,000	—	3,22,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	5,63,000	—	5,63,000
XXXIV.	Stationery and Printing	4,94,000	—	4,94,000
XXXV.	Miscellaneous	21,90,700	—	21,90,700
	Total	32,47,700	—	32,47,700
	Total Revenue	13,18,60,700	—	13,18,60,700

REVISED ESTIMATE of the EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1929-30.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	93,03,000	1,45,300	1,000	94,49,300
6. Excise	13,51,000	—	—	13,51,000
7. Stamps	3,33,000	—	—	3,33,000
8. Forest	32,77,200	1,66,900	1,200	34,45,300
9. Registration	5,01,000	—	—	5,01,000
Total	1,47,65,200	3,12,200	2,200	1,50,79,600
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	1,40,000	—	—	1,40,000
RAILWAYS.				
10. Interest on Debt	7,900	—	—	7,900
11. Subsidised Companies	5,000	—	—	5,000
Total	12,900	—	—	12,900
IRRIGATION &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	96,62,800	—	—	96,62,800
15. Other Revenue Expenditure financed from ordinary Revenue	49,000	68,800	500	1,18,300
Total	97,11,800	68,800	500	97,81,100
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation Works	*—2,47,000*	—	—	*—2,47,000*
DEBT SERVICES.				
19. Interest on Ordinary Debt	45,10,200	—	—	45,10,200
21. Reduction or avoidance of Debt	22,00,000	—	—	22,00,000
Total	67,10,200	—	—	67,10,200
CIVIL ADMINISTRATION.				
22. General Administration	1,39,12,300	7,86,600	5,500	1,47,04,400
24. Administration of Justice	76,84,000	2,32,000	1,600	79,17,600
25. Jails and Convict Settlements	42,31,000	24,600	200	42,55,800
26. Police	1,71,24,000	4,10,500	2,900	1,75,37,400
30. Scientific Departments	24,000	—	—	24,000
31. Education	2,00,57,000	1,70,300	1,200	2,02,28,500
32. Medical	36,61,000	1,68,600	1,200	38,30,800
33. Public Health	27,02,000	74,400	500	27,76,900
34. Agriculture	35,32,000	1,15,400	800	36,48,200
35. Industries	14,75,000	37,000	200	15,12,200
37. Miscellaneous Departments	79,000	—	—	79,000
Total	7,44,81,300	20,19,400	14,100	7,65,14,800
CIVIL WORKS.				
41. Civil Works	53,05,000	1,24,400	900	54,30,300
MISCELLANEOUS.				
43. Famine Relief :—				
(A) Famine Relief and Insurance	9,48,000	—	—	9,48,000
(B) Transfers to Famine Insurance Fund	6,52,000	—	—	6,52,000
45. Superannuation Allowances and Pensions	49,77,000	14,24,800	10,000	64,11,800
46. Stationery and Printing	13,45,000	3,600	—	13,48,600
47. Miscellaneous	9,35,000	400	—	9,35,400
Total	88,57,000	14,28,800	10,000	1,02,95,800
Total Expenditure charged to Revenue	11,97,36,400	39,53,600	27,700	12,37,17,700
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation Works	1,45,73,000	87,000	600	1,46,60,600
56A. Outlay on Improvement of Public Health	65,000	—	—	65,000
60. Civil Works	51,56,000	—	—	51,56,000
60A. Other Provincial Works	26,600	—	—	26,600
60B. Commuted value of Pensions	2,68,200	—	—	2,68,200
Total Capital Expenditure not charged to Revenue	2,00,88,800	87,000	600	2,01,76,400

REVISED ESTIMATE of the REVENUE of the Government of the PUNJAB in India and in England for 1929–30.

HEADS OF REVENUE.		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	2,59,000	—	2,59,000
V.	Land Revenue	2,64,21,000	—	2,64,21,000
VI.	Excise	1,17,43,000	—	1,17,43,000
VII.	Stamps	1,16,46,000	—	1,16,46,000
VIII.	Forest	33,01,000	—	33,01,000
IX.	Registration	9,26,000	—	9,26,000
	Total	5,42,96,000	—	5,42,96,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	3,92,85,000	—	3,92,85,000
XIV.	Works for which no Capital Accounts are kept	67,000	—	67,000
	Total	3,93,52,000	—	3,93,52,000
	INTEREST RECEIPTS.			
XVI.	Interest	10,94,000	—	10,94,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	10,77,000	—	10,77,000
XVIII.	Jails and Convict Settlements	5,26,000	—	5,26,000
XIX.	Police	1,88,000	—	1,88,000
XXI.	Education	15,38,000	3,000	15,41,000
XXII.	Medical	8,14,000	—	8,14,000
XXIII.	Public Health	1,73,000	—	1,73,000
XXIV.	Agriculture	12,49,000	1,000	12,50,000
XXV.	Industries	1,42,000	—	1,42,000
XXVI.	Miscellaneous Departments	4,24,000	—	4,24,000
	Total	61,31,000	4,000	61,35,000
	CIVIL WORKS.			
XXX.	Civil Works	6,23,000	2,000	6,25,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	3,85,000	—	3,85,000
XXXIII.	Receipts in aid of Superannuation	3,53,000	—	3,53,000
XXXIV.	Stationery and Printing	2,86,000	—	2,86,000
XXXV.	Miscellaneous	23,77,000	—	23,77,000
	Total	34,01,000	—	34,01,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	73,37,000	—	73,37,000
XLA.	Transfer from the Revenue Reserve Fund	15,00,000	—	15,00,000
	Total	88,37,000	—	88,37,000
	Total Revenue	11,37,34,000	6,000	11,37,40,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the PUNJAB in India and in England for 1929-30.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	41,21,000	17,000	—	41,38,000
6. Excise	13,94,000	1,000	—	13,95,000
7. Stamps	3,56,000	—	—	3,56,000
8. Forest	25,40,000	92,000	1,000	26,33,000
9. Registration	1,06,000	—	—	1,06,000
Total	85,17,000	1,10,000	1,000	86,28,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	5,40,000	—	—	5,40,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	1,26,14,000	—	—	1,26,14,000
15. Other Revenue Expenditure financed from ordinary Revenue	5,60,000	4,57,000	3,000	10,20,000
Total	1,31,74,000	4,57,000	3,000	1,36,34,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—21,73,000*	—	—	*—21,73,000*
21. Reduction or avoidance of Debt	6,55,000	—	—	6,55,000
Total	*—15,18,000*	—	—	*—15,18,000*
CIVIL ADMINISTRATION.				
22. General Administration	1,12,20,000	4,84,000	3,000	1,17,07,000
24. Administration of Justice	56,76,000	90,000	1,000	57,67,000
25. Jails and Convict Settlements	40,91,000	15,000	—	41,06,000
26. Police	1,21,22,000	2,16,000	2,000	1,23,40,000
30. Scientific Departments	28,000	—	—	28,000
31. Education	1,72,87,000	1,18,000	1,000	1,74,06,000
32. Medical	50,72,000	2,15,000	2,000	52,89,000
33. Public Health	26,86,000	97,000	1,000	27,84,000
34. Agriculture	58,43,000	1,96,000	1,000	60,40,000
35. Industries	14,15,000	33,000	—	14,48,000
37. Miscellaneous Departments	1,14,000	4,000	—	1,18,000
Total	6,55,54,000	14,68,000	11,000	6,70,33,000
CIVIL WORKS.				
41. Civil Works	1,73,67,000	1,90,000	1,000	1,75,58,000
MISCELLANEOUS.				
43B. Famine Relief and Insurance	3,85,000	—	—	3,85,000
45. Superannuation Allowances and Pensions	18,91,000	17,02,000	12,000	36,05,000
46. Stationery and Printing	11,18,000	60,000	—	11,78,000
47. Miscellaneous	21,52,000	11,000	—	21,63,000
Total	55,46,000	17,73,000	12,000	73,31,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
35A. Capital Outlay on Industrial Development	88,000	—	—	88,000
41A. Civil Works	16,67,000	—	—	16,67,000
Total	17,55,000	—	—	17,55,000
Total Expenditure charged to Revenue	11,09,35,000	39,98,000	28,000	11,49,61,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	84,22,000	—	—	84,22,000
56C. Capital Outlay on Industrial Development	*—3,87,000*	—	—	*—3,87,000*
58. Capital Outlay on Hydro-Electric Scheme	37,90,000	5,51,000	4,000	43,45,000
60B. Payment of commuted value of Pensions	7,65,000	—	—	7,65,000
Total Capital Expenditure not charged to Revenue	1,25,90,000	5,51,000	4,000	1,31,45,000

REVISED ESTIMATE of the REVENUE of the Government of BURMA in India and in England for 1929–30.

HEADS OF REVENUE.		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	8,77,000	—	8,77,000
V.	Land Revenue	5,53,66,000	—	5,53,66,000
VI.	Excise	1,27,00,000	—	1,27,00,000
VII.	Stamps	71,03,000	—	71,03,000
VIII.	Forest	1,83,00,000	—	1,83,00,000
IX.	Registration	6,55,000	—	6,55,000
IXA.	Scheduled Taxes	4,10,000	—	4,10,000
	Total	9,54,11,000	—	9,54,11,000
	IRRIGATION, &C., WORKS.			
XIII.	Works for which Capital Accounts are kept	9,41,000	—	9,41,000
XIV.	Works for which no Capital Accounts are kept	1,54,000	—	1,54,000
	Total	10,95,000	—	10,95,000
	INTEREST RECEIPTS.			
XVI.	Interest	10,80,000	—	10,80,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	14,75,000	—	14,75,000
XVIII.	Jails and Convict Settlements	7,00,000	—	7,00,000
XIX.	Police	13,76,000	—	13,76,000
XX.	Ports and Pilotage	2,35,000	—	2,35,000
XXI.	Education	8,00,000	—	8,00,000
XXII.	Medical	3,19,400	2,600	3,22,000
XXIII.	Public Health	1,86,600	1,400	1,88,000
XXIV.	Agriculture	1,25,000	—	1,25,000
XXV.	Industries	7,000	—	7,000
XXVI.	Miscellaneous Departments	1,93,000	—	1,93,000
	Total	54,17,000	4,000	54,21,000
	CIVIL WORKS.			
XXX.	Civil Works	7,00,000	—	7,00,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	2,94,400	1,600	2,96,000
XXXIV.	Stationery and Printing	1,24,700	300	1,25,000
XXXV.	Miscellaneous	2,29,300	700	2,30,000
	Total	6,48,400	2,600	6,51,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	1,71,000	—	1,71,000
	Total Revenue	10,45,22,400	6,600	10,45,29,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BURMA in India and in England for 1929–30.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5. Land Revenue	65,28,300	71,200	500	66,00,000
6. Excise	22,72,100	6,800	100	22,79,000
7. Stamps	1,81,000	—	—	1,81,000
8. Forest	66,48,500	5,28,800	3,700	71,81,000
9. Registration	1,87,800	200	—	1,88,000
9A. Scheduled Taxes	3,000	—	—	3,000
Total	1,58,20,700	6,07,000	4,300	1,64,32,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	8,46,400	1,600	—	8,48,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	22,19,000	—	—	22,19,000
15. Other Revenue Expenditure financed from ordinary Revenue	11,90,300	1,42,600	1,100	13,34,000
Total	34,09,300	1,42,600	1,100	35,53,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works	6,30,000	—	—	6,30,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—26,77,000*	—	—	*—26,77,000*
20. Interest on other obligations	87,000	—	—	87,000
21. Appropriation for reduction or avoidance of Debt	4,09,000	—	—	4,09,000
Total	*—21,81,000*	—	—	*—21,81,000*
CIVIL ADMINISTRATION.				
22. General Administration	1,00,13,100	9,30,800	6,100	1,09,50,000
24. Administration of Justice	66,79,800	2,48,400	1,800	69,30,000
25. Jails and Convict Settlements	33,51,300	46,400	300	33,98,000
26. Police	1,56,61,600	4,23,500	2,900	1,60,88,000
27. Ports and Pilotage	11,85,200	9,700	100	11,95,000
30. Scientific Departments	74,900	2,100	—	77,000
31. Education	1,23,79,400	2,98,400	2,200	1,26,80,000
32. Medical	44,77,200	2,21,400	1,400	47,00,000
33. Public Health	13,25,100	28,700	200	13,54,000
34. Agriculture	22,20,800	1,28,400	800	23,50,000
35. Industries	3,96,200	12,700	100	4,09,000
37. Miscellaneous Departments	3,14,500	34,200	300	3,49,000
Total	5,80,79,100	23,84,700	16,200	6,04,80,000
CIVIL WORKS.				
41. Civil Works	2,14,51,700	15,38,100	10,200	2,30,00,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	2,65,000	—	—	2,65,000
45. Superannuation Allowances and Pensions	31,92,500	13,89,700	8,800	45,91,000
46. Stationery and Printing	9,39,300	1,84,500	1,200	11,25,000
47. Miscellaneous	34,39,200	2,800	—	34,42,000
Total	78,36,000	15,77,000	10,000	94,23,000
EXTRAORDINARY ITEMS.				
52. Extraordinary charges	36,000	—	—	36,000
Total Expenditure charged to Revenue	10,59,28,200	62,51,000	*41,800	11,22,21,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	8,24,300	6,700	—	8,31,000
60B. Commuted value of Pensions	21,91,000	—	—	21,91,000
Total Capital Expenditure not charged to Revenue	30,15,300	6,700	—	30,22,000

* Local Government's estimate is based on actuals for 10 months.

Revised Estimate of the Revenue of the Shan States Federation in India and in England for 1929–30.

HEADS OF REVENUE.

		India.	England.	Total.
	Principal Heads of Revenue.	Rs.	Rs.	Rs.
V.	Land Revenue	5,25,000	—	5,25,000
VI.	Excise	1,25,000	—	1,25,000
VII.	Stamps	23,000	—	23,000
VIII.	Forest	16,65,000	—	16,65,000
IX.	Registration	1,000	—	1,000
	Total	23,39,000	—	23,39,000
	Interest Receipts.			
XVI.	Interest	1,000	—	1,000
	Civil Administration.			
XVII.	Administration of Justice	13,000	—	13,000
XIX.	Police	48,000	—	48,000
XXI.	Education	9,400	600	10,000
XXII.	Medical	5,000	—	5,000
XXIV.	Agriculture	3,000	—	3,000
	Total	78,400	600	79,000
	Civil Works.			
XXX.	Civil Works	45,000	—	45,000
	Miscellaneous.			
XXXIV.	Stationery and Printing	1,000	—	1,000
XXXV.	Miscellaneous	28,26,000	—	28,26,000
	Total	28,27,000	—	28,27,000
	Total Revenue	52,90,400	600	52,91,000

REVISED ESTIMATE of the EXPENDITURE of the SHAN STATES FEDERATION in India and in England for 1929-30.

HEADS OF EXPENDITURE.

		India.	England.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.
5.	Land Revenue	58,000	—	58,000
6.	Excise	91,000	—	91,000
7.	Stamps	1,000	—	1,000
8.	Forest	4,98,700	13,300	5,12,000
9.	Registration	1,000	—	1,000
	Total	6,49,700	13,300	6,63,000
	FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A.	Forest Capital Outlay	35,000	—	35,000
	IRRIGATION, &c., REVENUE ACCOUNT.			
15.	Other Revenue Expenditure financed from ordinary Revenue	12,000	—	12,000
	DEBT SERVICES.			
19.	Interest on Ordinary Debt	22,000	—	22,000
	CIVIL ADMINISTRATION.			
22.	General Administration	6,56,800	43,200	7,00,000
24.	Administration of Justice	21,000	—	21,000
25.	Jails and Convict Settlements	30,000	—	30,000
26.	Police	1,80,700	1,300	1,82,000
31.	Education	4,71,000	4,000	4,75,000
32.	Medical	2,57,200	4,800	2,62,000
33.	Public Health	77,000	—	77,000
34.	Agriculture	23,000	—	23,000
37.	Miscellaneous Departments	2,000	—	2,000
	Total	17,18,700	53,300	17,72,000
	CIVIL WORKS.			
41.	Civil Works	26,91,900	24,100	27,16,000
	MISCELLANEOUS.			
45.	Superannuation Allowances and Pensions	6,000	—	6,000
46.	Stationery and Printing	20,000	—	20,000
47.	Miscellaneous	2,80,000	—	2,80,000
	Total	3,06,000	—	3,06,000
	Total Expenditure charged to Revenue	54,35,300	90,700	55,26,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
60.	Civil Works	5,04,000	—	5,04,000

REVISED ESTIMATE of the REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1929-30.

HEADS OF REVENUE.		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	4,50,000	—	4,50,000
V.	Land Revenue	1,77,03,000	—	1,77,03,000
VI.	Excise	1,92,77,000	—	1,92,77,000
VII.	Stamps	1,10,50,000	—	1,10,50,000
VIII.	Forest	9,92,000	—	9,92,000
IX.	Registration	16,75,000	—	16,75,000
	Total	5,11,47,000	—	5,11,47,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	14,69,000	—	14,69,000
XIV.	Works for which no Capital Accounts are kept	1,09,000	—	1,09,000
	Total	15,78,000	—	15,78,000
	INTEREST RECEIPTS.			
XVI.	Interest	7,80,000	—	7,80,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	5,28,000	—	5,28,000
XVIII.	Jails and Convict Settlements	7,16,000	—	7,16,000
XIX.	Police	1,92,000	—	1,92,000
XXI.	Education	7,00,000	—	7,00,000
XXII.	Medical	2,03,000	—	2,03,000
XXIII.	Public Health	91,000	—	91,000
XXIV.	Agriculture	3,00,000	—	3,00,000
XXV.	Industries	3,03,000	—	3,03,000
XXVI.	Miscellaneous Departments	1,000	—	1,000
	Total	30,34,000	—	30,34,000
	CIVIL WORKS.			
XXX.	Civil Works	5,70,000	—	5,70,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	8,00,000	—	8,00,000
XXXIII.	Receipts in aid of Superannuation	1,24,000	—	1,24,000
XXXIV.	Stationery and Printing	2,47,000	—	2,47,000
XXXV.	Miscellaneous	5,79,000	—	5,79,000
	Total	17,50,000	—	17,50,000
	Total Revenue	5,88,59,000	—	5,88,59,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1929–30.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	26,14,000	47,000	26,61,000
6. Excise	18,38,000	5,000	18,43,000
7. Stamps	2,71,000	—	2,71,000
8. Forest	7,56,000	44,000	8,00,000
9. Registration	6,47,000	—	6,47,000
Total	61,26,000	96,000	62,22,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	1,37,000	—	1,37,000
IRRIGATION, &c., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	20,46,000	—	20,46,000
15. Other Revenue Expenditure financed from ordinary Revenue	2,23,000	39,000	2,62,000
Total	22,69,000	39,000	23,08,000
IRRIGATION, &c., CAPITAL ACCOUNT.			
16. Construction of Irrigation, &c., Works	4,000	—	4,000
DEBT SERVICES.			
19. Interest on Ordinary Debt	99,000	—	99,000
20. Interest on other obligations	37,000	—	37,000
21. Appropriation for reduction or avoidance of Debt	45,000	—	45,000
Total	1,81,000	—	1,81,000
CIVIL ADMINISTRATION.			
22. General Administration	70,64,000	4,15,000	74,79,000
24. Administration of Justice	39,26,000	1,83,000	41,09,000
25. Jails and Convict Settlements	20,17,000	37,000	20,54,000
26. Police	82,40,000	2,50,000	84,90,000
30. Scientific Departments	44,000	—	44,000
31. Education	90,47,000	1,71,000	92,18,000
32. Medical	28,66,000	1,70,000	30,36,000
33. Public Health	21,76,000	31,000	22,07,000
34. Agriculture	15,55,000	52,000	16,07,000
35. Industries	10,87,000	62,000	11,49,000
37. Miscellaneous Departments	35,000	11,000	46,000
Total	3,80,57,000	13,82,000	3,94,39,000
CIVIL WORKS.			
41. Civil Works	85,97,000	74,000	86,71,000
MISCELLANEOUS.			
43A. Famine Relief and Insurance	10,000	—	10,000
45. Superannuation Allowances and Pensions	21,23,000	6,89,000	28,12,000
46. Stationery and Printing	8,43,000	87,000	9,30,000
47. Miscellaneous	2,78,000	—	2,78,000
Total	32,54,000	7,76,000	40,30,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.			
45A. Commutation of Pensions financed from ordinary Revenue	1,43,000	—	1,43,000
Total Expenditure charged to Revenue	5,87,68,000	23,67,000	6,11,35,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
60B. Commuted value of Pensions	*—13,000*	—	*—13,000*

NOTE.—No provision for exchange has been made, as the Government of Bihar and Orissa have prepared the Revised Estimates on the basis of 1*s.* 6*d.* the rupee.

REVISED ESTIMATE of the REVENUE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1929–30.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	1,80,000	—	1,80,000
V.	Land Revenue	2,09,32,000	—	2,09,32,000
VI.	Excise	1,25,50,000	—	1,25,50,000
VII.	Stamps	70,00,000	—	70,00,000
VIII.	Forest	60,50,000	—	60,50,000
IX.	Registration	7,30,000	—	7,30,000
	Total	4,74,42,000	—	4,74,42,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	*—2,46,000*	—	*—2,46,000*
XIV.	Works for which no Capital Accounts are kept	1,55,000	—	1,55,000
	Total	*—91,000*	—	*—91,000*
	INTEREST RECEIPTS.			
XVI.	Interest	2,92,000	—	2,92,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	5,37,000	—	5,37,000
XVIII.	Jails and Convict Settlements	3,54,000	—	3,54,000
XIX.	Police	2,41,000	—	2,41,000
XXI.	Education	5,82,000	—	5,82,000
XXII.	Medical	77,000	—	77,000
XXIII.	Public Health	61,000	—	61,000
XXIV.	Agriculture	3,90,000	—	3,90,000
XXV.	Industries	49,000	—	49,000
XXVI.	Miscellaneous Departments	67,000	—	67,000
	Total	23,58,000	—	23,58,000
	CIVIL WORKS.			
XXX.	Civil Works	4,80,000	—	4,80,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	27,07,000	—	27,07,000
XXXIII.	Receipts in aid of Superannuation	99,000	—	99,000
XXXIV.	Stationery and Printing	76,000	—	76,000
XXXV.	Miscellaneous	4,72,000	—	4,72,000
	Total	33,54,000	—	33,54,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	33,000	—	33,000
	Total Revenue	5,38,68,000	—	5,38,68,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1929–30.

	HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	29,95,000	5,400	—	30,00,400
6.	Excise	11,69,900	20,400	100	11,90,400
7.	Stamps	1,74,000	—	—	1,74,000
8.	Forest	40,46,400	85,400	600	41,32,400
9.	Registration	2,24,000	—	—	2,24,000
	Total	86,09,300	1,11,200	700	87,21,200
	FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A.	Forest Capital Outlay	1,52,600	—	—	1,52,600
	IRRIGATION, &C., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	26,87,000	—	—	26,87,000
15.	Other Revenue Expenditure financed from ordinary Revenue	1,72,000	1,05,300	700	2,78,000
	Total	28,59,000	1,05,300	700	29,65,000
	IRRIGATION, &C., CAPITAL ACCOUNTS CHARGED TO REVENUE.				
16B.	Construction of Irrigation, &c., Works financed from ordinary Revenue	67,000	—	—	67,000
	DEBT SERVICES.				
19.	Interest on Ordinary Debt	*—4,29,400*	—	—	*—4,29,400*
20.	Interest on other obligations	82,000	—	—	82,000
21.	Reduction or avoidance of Debt	2,17,000	—	—	2,17,000
	Total	*—1,30,400*	—	—	*—1,30,400*
	CIVIL ADMINISTRATION.				
22.	General Administration	67,54,700	4,12,500	2,900	71,70,100
24.	Administration of Justice	31,66,000	88,000	600	32,54,600
25.	Jails and Convict Settlements	10,10,000	3,000	—	10,13,000
26.	Police	60,99,900	1,73,400	1,200	62,74,500
30.	Scientific Departments	17,000	—	—	17,000
31.	Education	57,35,000	1,29,400	900	58,65,300
32	Medical	14,37,000	1,00,900	700	15,38,600
33.	Public Health	6,67,000	3,600	100	6,70,700
34.	Agriculture	19,28,700	92,600	700	20,22,000
35.	Industries	3,13,000	—	—	3,13,000
37.	Miscellaneous Departments	1,33,000	3,600	—	1,36,600
	Total	2,72,61,300	10,07,000	7,100	2,82,75,400
	CIVIL WORKS.				
41.	Civil Works	85,70,000	83,600	600	86,54,200
	MISCELLANEOUS.				
43A.	Famine Relief and Insurance	27,07,000	—	—	27,07,000
45.	Superannuation Allowances and Pensions	17,57,000	7,90,400	5,500	25,52,900
46.	Stationery and Printing	6,49,000	11,400	100	6,60,500
47.	Miscellaneous	8,53,000	5,100	100	8,58,200
	Total	59,66,000	8,06,900	5,700	67,78,600
	Total Expenditure charged to Revenue	5,33,54,800	21,14,000	14,800	5,54,83,600
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A.	Capital Outlay on Forests	30,000	—	—	30,000
55.	Construction of Irrigation Works	24,97,000	—	—	24,97,000
60.	Civil Works	5,60,000	—	—	5,60,000
60B.	Commuted Value of Pensions	12,41,000	—	—	12,41,000
	Total Capital Expenditure not charged to Revenue	43,28,000	—	—	43,28,000

REVISED ESTIMATE of the REVENUE of the Government of ASSAM in India and in England for 1929-30.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	5,50,000	—	5,50,000
V.	Land Revenue	1,22,38,000	—	1,22,38,000
VI.	Excise	67,00,000	—	67,00,000
VII.	Stamps	20,00,000	—	20,00,000
VIII.	Forest	35,20,000	—	35,20,000
IX.	Registration	2,29,000	—	2,29,000
	Total	2,52,37,000	—	2,52,37,000
	INTEREST RECEIPTS.			
XVI.	Interest	2,77,000	—	2,77,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	2,12,000	—	2,12,000
XVIII.	Jails and Convict Settlements	90,000	—	90,000
XIX.	Police	2,06,000	—	2,06,000
XXI.	Education	3,00,000	—	3,00,000
XXII.	Medical	2,05,000	—	2,05,000
XXIII.	Public Health	93,000	—	93,000
XXIV.	Agriculture	1,24,000	—	1,24,000
XXV.	Industries	5,000	—	5,000
XXVI.	Miscellaneous Departments	15,000	—	15,000
	Total	12,50,000	—	12,50,000
	CIVIL WORKS.			
XXX.	Civil Works	4,25,000	—	4,25,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	20,000	1,000	21,000
XXXIV.	Stationery and Printing	54,000	—	54,000
XXXV.	Miscellaneous	1,05,000	—	1,05,000
	Total	1,79,000	1,000	1,80,000
	Total Revenue	2,73,68,000	1,000	2,73,69,000

REVISED ESTIMATE of the EXPENDITURE of the Government of ASSAM in India and in England for 1929–30.

HEADS OF EXPENDITURE.

	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	20,76,000	6,000	—	20,82,000
6. Excise	9,05,000	5,000	—	9,10,000
7. Stamps	80,000	—	—	80,000
8. Forest	20,63,000	81,000	—	21,44,000
9. Registration	1,75,000	—	—	1,75,000
Total	52,99,000	92,000	—	53,91,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	1,95,000	—	—	1,95,000
RAILWAY REVENUE ACCOUNT.				
10. State Railways	47,000	—	—	47,000
11. Subsidised Companies	9,000	—	—	9,000
12. Miscellaneous Railway Expenditure	3,000	—	—	3,000
Total	59,000	—	—	59,000
IRRIGATION, &c., REVENUE ACCOUNT				
15B. Navigation, &c., Works	94,000	—	—	94,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—99,000*	—	—	*—99,000*
CIVIL ADMINISTRATION.				
22. General Administration	26,72,000	2,43,000	2,000	29,17,000
24. Administration of Justice	11,40,000	17,000	—	11,57,000
25. Jails and Convict Settlements	5,00,000	—	—	5,00,000
26. Police	27,77,000	1,16,000	1,000	28,94,000
27. Ports and Pilotage	44,000	—	—	44,000
30. Scientific Departments	12,000	—	—	12,000
31. Education	32,38,000	47,000	—	32,85,000
32. Medical	12,87,000	63,000	—	13,50,000
33. Public Health	8,50,000	28,000	—	8,78,000
34. Agriculture	7,75,000	12,000	—	7,87,000
35. Industries	2,20,000	4,000	—	2,24,000
37. Miscellaneous Departments	32,000	—	—	32,000
Total	1,35,47,000	5,30,000	3,000	1,40,80,000
CIVIL WORKS.				
41. Civil Works	71,21,000	56,000	1,000	71,78,000
MISCELLANEOUS.				
43A. Famine Relief and Insurance	3,18,000	—	—	3,18,000
45. Superannuation Allowances and Pensions	7,26,000	4,11,000	2,000	11,39,000
46. Stationery and Printing	4,27,000	—	—	4,27,000
47. Miscellaneous	4,49,000	—	—	4,49,000
Total	19,20,000	4,11,000	2,000	23,33,000
Total Expenditure charged to Revenue	2,81,36,000	10,89,000	6,000	2,92,31,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital outlay on Forests	91,000	—	—	91,000
60. Civil Works	1,83,000	—	—	1,83,000
60B. Payment of Commuted Value of Pension	76,000	—	—	76,000
Total Capital Expenditure not charged to Revenue	3,50,000	—	—	3,50,000

REVISED ESTIMATE of the REVENUE of the Government of COORG in India and in England for 1929–30.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	3,77,000	—	3,77,000
VI.	Excise	3,85,000	—	3,85,000
VII.	Stamps	1,02,000	—	1,02,000
VIII.	Forest	5,51,000	7,000	5,58,000
IX.	Registration	8,000	—	8,000
	Total	14,23,000	7,000	14,30,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	7,000	—	7,000
XVIII.	Jails and Convict Settlements	—	—	—
XIX.	Police	18,000	—	18,000
XXI.	Education	13,000	—	13,000
XXII.	Medical	9,000	—	9,000
XXIII.	Public Health	—	—	—
XXIV.	Agriculture	—	—	—
XXVI.	Miscellaneous Departments	1,000	—	1,000
	Total	48,000	—	48,000
	CIVIL WORKS.			
XXX.	Civil Works	38,000	—	38,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	3,000	—	3,000
XXXIV.	Stationery and Printing	1,000	—	1,000
XXXV.	Miscellaneous	3,000	—	3,000
	Total	7,000	—	7,000
	Total Revenue	15,16,000	7,000	15,22,000

REVISED ESTIMATE of the EXPENDITURE of the Government of COORG in India and in England for 1929-30.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	82,000	—	—	82,000
6. Excise	11,700	—	—	11,700
7. Stamps	2,900	—	—	2,900
8. Forest	2,69,800	5,300	—	2,75,100
9. Registration	2,000	—	—	2,000
Total	3,68,400	5,300	—	3,73,700
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	36,500	—	—	36,500
IRRIGATION, &c., REVENUE ACCOUNT.				
15B. Navigation Works	13,300	—	—	13,300
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—7,000*	—	—	*—7,000*
CIVIL ADMINISTRATION.				
22. General Administration	1,34,600	5,200	—	1,39,800
24. Administration of Justice	56,800	—	—	56,800
25. Jails and Convict Settlements	10,500	—	—	10,500
26. Police	87,700	—	—	87,700
31. Education	1,51,100	200	—	1,51,300
32. Medical	83,100	4,900	—	88,000
33. Public Health	7,800	—	—	7,800
34. Agriculture	25,600	100	—	25,700
37. Miscellaneous Departments	1,200	—	—	1,200
Total	5,58,400	10,400	—	5,68,800
CIVIL WORKS.				
41. Civil Works	3,09,500	4,100	—	3,13,600
MISCELLANEOUS.				
45. Superannuation Allowances and Pensions	33,800	6,400	100	40,300
46. Stationery and Printing	19,700	—	—	19,700
47. Miscellaneous	28,100	—	—	28,100
Total	81,600	6,400	100	88,100
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commuted value of Pensions financed from ordinary Revenue	10,000	—	—	10,000
Total Expenditure charged to Revenue	13,70,700	26,200	100	13,97,000

EAST INDIA (ESTIMATE).

REVISED ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

Governor-General of India in Council, and of the Local Governments

For the Year 1930–31.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

India Office,
21st May 1931.

S. F. STEWART,
Under Secretary of State for India.

LONDON:
PRINTED AND PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE.

To be purchased directly from H.M. STATIONERY OFFICE at the following addresses:
Adastral House, Kingsway, London, W.C.2; 120, George Street, Edinburgh;
York Street, Manchester; 1, St. Andrew's Crescent, Cardiff;
15, Donegall Square West, Belfast;
or through any Bookseller.

1931

Price 1s. 6d. net.

70—43—0—31

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in

HEADS OF REVENUE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs	15,29,05,000	1,000	1,000	4,49,27,000	17,93,99,000	—	—
II. Taxes on Income	6,61,23,000	1,63,000	9,12,000	1,38,03,000	3,50,00,000	—	86,66,000
III. Salt	3,52,71,000	—	—	1,42,90,000	1,56,53,000	—	—
IV. Opium	—	—	—	—	—	—	2,62,60,000
V. Land Revenue	6,55,000	10,67,000	21,18,000	—	—	—	—
VI. Excise	28,58,000	5,97,000	9,99,000	—	3,76,000	—	—
VII. Stamps	12,76,000	1,86,000	9,89,000	2,000	2,68,000	—	—
VIII. Forest	21,20,000	29,000	9,61,000	—	—	—	—
IX. Registration	77,000	6,000	64,000	—	—	—	—
X. Payments from Indian States	42,99,000	—	—	9,97,000	13,40,000	68,000	2,19,000
TOTAL	26,55,84,000	20,49,000	60,44,000	7,40,19,000	23,20,36,000	68,000	3,51,45,000
Railways.							
XI. State Railways—Gross Receipts	94,93,49,000	—	—	—	—	—	—
Deduct—Working Expenses	*-66,76,75,000*	—	—	—	—	—	—
Surplus profits paid to Companies	*-1,15,00,000*	—	—	—	—	—	—
Net Receipts	27,01,74,000	—	—	—	—	—	—
XII. Subsidised Companies	17,52,000	—	—	—	—	—	—
XIIA. Miscellaneous Railway Receipts	1,56,72,000	—	—	—	—	—	—
XIIB. Transfers from Railway Reserve Fund	10,85,99,000	—	—	—	—	—	—
TOTAL	39,61,97,000	—	—	—	—	—	—
Irrigation, &c., Works.							
XIII. Works for which Capital Accounts are kept	42,000	38,000	8,13,000	—	—	—	—
XIV. Works for which no Capital Accounts are kept	1,000	1,000	—	—	—	—	—
TOTAL	43,000	39,000	8,13,000	—	—	—	—
Posts and Telegraphs.							
XV. Posts and Telegraphs—Gross Receipts	10,83,88,000	—	—	—	—	—	—
Deduct—Working Expenses	*-11,50,79,000*	—	—	—	—	—	—
Net Receipts	*-66,91,000*	—	—	—	—	—	—
Interest Receipts.							
XVI. Interest	23,81,000	30,000	1,03,000	5,60,000	12,37,000	10,30,000	23,000
Civil Administration.							
XVII. Administration of Justice	81,000	32,000	1,65,000	—	3,000	—	1,000
XVIII. Jails and Convict Settlements	3,36,000	8,000	1,37,000	—	—	—	—
XIX. Police	3,97,000	9,000	65,000	—	22,000	—	—
XX. Ports and Pilotage	20,18,000	—	—	5,000	2,12,000	—	—
XX (1). Lighthouses and Lightships	2,99,000	—	—	2,40,000	5,25,000	—	—
XXI. Education	1,00,000	44,000	61,000	—	—	—	1,000
XXII. Medical	2,63,000	5,000	86,000	—	7,000	—	1,000
XXIII. Public Health	3,71,000	—	5,000	1,000	81,000	—	—
XXIV. Agriculture	16,81,000	14,000	35,000	—	—	—	—
XXV. Industries	30,000	—	—	—	—	—	—
XXVI. Miscellaneous Departments	14,41,000	2,000	2,000	1,88,000	1,16,000	—	8,000
XXVIA. Indian Stores Department	2,70,000	—	—	—	—	—	—
TOTAL	72,87,000	1,14,000	5,56,000	4,34,000	9,66,000	—	11,000
Carried forward	66,48,01,000	22,32,000	75,16,000	7,50,13,000	23,42,39,000	10,98,000	3,51,79,000

BOMBAY BRANCH OF THE Royal Asiatic Society.

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1930–31.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,50,000	7,68,29,000	11,000	—	50,70,000	—	46,01,93,000	—	—	46,01,93,000
52,38,000	1,86,54,000	48,58,000	35,00,000	10,42,000	24,000	15,79,83,000	—	—	15,79,83,000
—	32,85,000	1,000	—	—	—	6,85,00,000	—	—	6,85,00,000
—	—	—	—	—	—	2,62,60,000	—	—	2,62,60,000
—	—	—	—	—	—	38,40,000	—	—	38,40,000
—	—	—	—	—	—	48,30,000	—	—	48,30,000
—	—	—	—	—	—	27,21,000	—	—	27,21,000
—	—	—	—	—	—	31,10,000	3,000	—	31,13,000
—	—	—	—	—	—	1,47,000	—	—	1,47,000
1,44,000	5,000	96,000	2,39,000	5,000	—	74,12,000	—	—	74,12,000
64,32,000	9,87,73,000	49,66,000	37,39,000	61,17,000	24,000	73,49,96,000	3,000	—	73,49,99,000
—	—	—	—	—	—	94,93,49,000	6,43,000	8,000	95,00,00,000
—	—	—	—	—	—	*-66,76,75,000*	*-52,60,000*	*-65,000*	*-67,30,00,000*
—	—	—	—	—	—	*-1,15,00,000*	—	—	*-1,15,00,000*
—	—	—	—	—	—	27,01,74,000	*-46,17,000*	*-57,000*	26,55,00,000
—	—	—	—	—	—	17,52,000	3,44,000	4,000	21,00,000
—	—	—	—	—	—	1,56,72,000	—	—	1,56,72,000
—	—	—	—	—	—	10,85,99,000	—	—	10,85,99,000
—	—	—	—	—	—	39,61,97,000	*-42,73,000*	*-53,000*	39,18,71,000
—	—	—	—	—	—	8,93,000	—	—	8,93,000
—	—	—	—	—	—	2,000	—	—	2,000
—	—	—	—	—	—	8,95,000	—	—	8,95,000
—	—	—	—	—	—	10,83,88,000	11,91,000	15,000	10,95,94,000
—	—	—	—	—	—	*-11,50,79,000*	*-8,89,000*	*-11,000*	*-11,59,79,000*
—	—	—	—	—	—	*-66,91,000*	3,02,000	4,000	*-63,85,000*
46,19,000	1,23,000	56,000	12,000	18,000	14,000	1,02,06,000	2,27,21,000	2,80,000	3,32,07,000
—	—	—	—	—	—	2,82,000	—	—	2,82,000
—	—	—	—	—	—	4,81,000	—	—	4,81,000
—	—	—	—	—	—	4,93,000	3,000	—	4,96,000
—	23,000	—	—	—	—	22,58,000	—	—	22,58,000
—	2,44,000	1,000	—	—	—	13,09,000	—	—	13,09,000
8,000	—	—	—	—	—	2,14,000	—	—	2,14,000
—	—	—	—	—	—	3,62,000	1,000	—	3,63,000
—	—	—	—	—	—	4,58,000	—	—	4,58,000
—	—	—	—	—	—	17,30,000	—	—	17,30,000
—	—	—	—	—	—	30,000	—	—	30,000
15,000	8,000	5,000	3,000	12,000	—	18,00,000	8,000	—	18,08,000
—	—	—	—	—	—	2,70,000	—	—	2,70,000
23,000	2,75,000	6,000	3,000	12,000	—	96,87,000	12,000	—	96,99,000
1,10,74,000	9,91,71,000	50,28,000	37,54,000	61,47,000	38,000	1,14,52,90,000	1,87,65,000	2,31,000	1,16,42,86,000

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in each of the

HEADS OF REVENUE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward - -	66,48,01,000	22,32,000	75,16,000	7,50,13,000	23,42,39,000	10,98,000	3,51,79,000
Currency and Mint.							
XXVII. Currency - -	1,14,91,000	2,000	7,000	21,000	3,64,000	11,000	10,000
XXVIII. Mint - -	2,16,000	—	—	—	2,65,000	—	—
TOTAL - -	1,17,07,000	2,000	7,000	21,000	6,29,000	11,000	10,000
Civil Works.							
XXX. Civil Works -	15,54,000	54,000	37,000	43,000	2,39,000	7,95,000	—
Miscellaneous.							
XXXIII. Receipts in aid of Superannuation -	3,09,000	16,000	38,000	69,000	2,20,000	1,97,000	1,32,000
XXXIV. Stationery and Printing	38,50,000	4,000	40,000	5,000	21,000	—	1,000
XXXV. Miscellaneous -	3,49,000	44,000	5,08,000	7,000	3,22,000	*—4,000*	1,15,000
TOTAL - -	45,08,000	64,000	5,86,000	81,000	5,63,000	1,93,000	2,48,000
Military Receipts.							
XXXVI. Army— Effective - -	1,70,51,000	—	—	—	—	—	—
Non-effective -	19,26,000	—	—	—	—	—	—
	1,89,77,000	—	—	—	—	—	—
XXXVII. Marine - -	21,85,000	—	—	—	—	—	—
XXXVIII. Military Engineer Services - -	34,70,000	—	—	—	—	—	—
TOTAL - -	2,46,32,000	—	—	—	—	—	—
Extraordinary Items.							
XL. Extraordinary Receipts	50,90,000	—	—	—	—	—	—
TOTAL REVENUE -	71,22,92,000	23,52,000	81,46,000	7,51,58,000	23,56,70,000	20,97,000	3,54,37,000

PROVINCES of BRITISH INDIA and in ENGLAND for the year 1930-31—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 1,10,74,000	Rs. 9,91,71,000	Rs. 50,28,000	Rs. 37,54,000	Rs. 61,47,000	Rs. 38,000	Rs. 1,14,52,90,000	Rs. 1,87,65,000	Rs. 2,31,000	Rs. 1,16,42,86,000
1,000	38,000	5,000	5,000	4,000	—	1,19,59,000	1,56,000	2,000	1,21,17,000
—	—	—	—	—	—	4,81,000	—	—	4,81,000
1,000	38,000	5,000	5,000	4,000	—	1,24,40,000	1,56,000	2,000	1,25,98,000
—	13,000	46,000	4,000	15,000	1,000	28,01,000	*—1,000*	—	28,00,000
95,000	72,000	68,000	54,000	20,000	2,000	12,92,000	2,47,000	3,000	15,42,000
6,000	25,000	—	1,000	—	—	39,53,000	19,000	—	39,72,000
96,000	40,000	28,000	4,000	*—1,000*	—	15,08,000	15,22,000	19,000	30,49,000
1,97,000	1,37,000	96,000	59,000	19,000	2,000	67,53,000	17,88,000	22,000	85,63,000
—	—	—	—	—	—	1,70,51,000	32,47,000	39,000	2,03,37,000
—	—	—	—	—	—	19,26,000	81,69,000	1,01,000	1,01,96,000
—	—	—	—	—	—	1,89,77,000	1,14,16,000	1,40,000	3,05,33,000
—	—	—	—	—	—	21,85,000	40,000	1,000	22,26,000
—	—	—	—	—	—	34,70,000	1,000	—	34,71,000
—	—	—	—	—	—	2,46,32,000	1,14,57,000	1,41,000	3,62,30,000
—	—	—	—	—	—	50,90,000	47,36,000	58,000	98,84,000
1,12,72,000	9,93,59,000	51,75,000	38,22,000	61,85,000	41,000	1,19,70,06,000	3,69,01,000	4,54,000	1,23,43,61,000

No. 2.—Revised Estimate of the Expenditure of the Central Government

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
Direct Demands on the Revenues.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Customs	28,12,000	13,000	15,000	26,25,000	27,56,000	—	—
2. Taxes on Income	12,47,000	19,000	78,000	10,40,000	18,08,000	—	7,27,000
3. Salt	68,10,000	—	—	20,16,000	36,56,000	—	—
4. Opium	—	—	—	—	—	—	74,06,000
5. Land Revenue	2,31,000	4,17,000	3,72,000	—	—	—	—
6. Excise	6,34,000	69,000	6,06,000	—	3,49,000	—	—
7. Stamps	13,000	3,000	20,000	—	5,000	—	—
8. Forest	26,14,000	40,000	8,03,000	—	—	—	—
9. Registration	13,000	3,000	15,000	—	—	—	—
Total	1,43,74,000	5,64,000	19,09,000	56,81,000	85,74,000	—	81,33,000
Forest and Other Capital Outlay charged to Revenue.							
3A. Capital outlay on Salt Works	71,000	—	—	—	—	—	—
8A. Forest Capital outlay	4,68,000	—	30,000	—	—	—	—
Total	5,39,000	—	30,000	—	—	—	—
Railway Revenue Account.							
10. State Railways:—							
Interest on Debt	20,25,69,000	—	—	—	—	—	—
Interest on Capital contributed by Companies	4,20,000	—	—	—	—	—	—
11. Subsidised Companies	6,50,000	—	—	—	—	—	—
12. Miscellaneous Railway Expenditure	42,75,000	—	—	—	—	—	—
Total	20,79,14,000	—	—	—	—	—	—
Irrigation, &c., Revenue Account.							
14. Works for which Capital Accounts are kept—Interest on Debt	1,15,000	1,37,000	10,16,000	—	—	—	—
15. Other Revenue Expenditure	11,000	2,84,000	5,50,000	6,000	2,000	25,000	1,05,000
Total	1,26,000	4,21,000	15,66,000	6,000	2,000	25,000	1,05,000
Irrigation, &c., Capital Account (charged to Revenue).							
16. Construction of Irrigation, &c., Works—Financed from Ordinary Revenues	10,000	2,83,000	28,000	—	—	—	—
Posts and Telegraphs Revenue Account.							
17. Posts and Telegraphs—Interest on Debt:—							
Indian Posts and Telegraphs Department	75,83,000	—	—	—	—	—	—
Indo-European Telegraph Department	6,10,000	—	—	—	—	—	—
Total	81,93,000	—	—	—	—	—	—
Carried forward	23,11,56,000	12,68,000	35,33,000	56,87,000	85,76,000	25,000	82,38,000

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1930–31.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23,000	11,97,000	17,000	—	—	—	94,58,000	1,71,000	2,000	96,31,000
7,36,000	9,00,000	3,80,000	3,89,000	1,27,000	2,000	74,53,000	97,000	1,000	75,51,000
—	1,55,000	76,000	—	—	—	1,27,13,000	1,05,000	1,000	1,28,19,000
—	—	—	—	—	—	74,06,000	1,17,000	1,000	75,24,000
—	—	—	—	—	—	10,20,000	—	—	10,20,000
—	—	—	—	—	—	16,58,000	26,000	—	16,84,000
—	—	—	—	—	—	41,000	43,000	1,000	85,000
—	—	—	—	—	—	34,57,000	2,09,000	3,000	36,69,000
—	—	—	—	—	—	31,000	—	—	31,000
7,59,000	22,52,000	4,73,000	3,89,000	1,27,000	2,000	4,32,37,000	7,68,000	9,000	4,40,14,000
—	—	—	—	—	—	71,000	—	—	71,000
—	—	—	—	—	—	4,98,000	—	—	4,98,000
—	—	—	—	—	—	5,69,000	—	—	5,69,000
—	—	—	—	—	—	20,25,69,000	10,99,24,000	13,52,000	31,38,45,000
—	—	—	—	—	—	4,20,000	1,31,72,000	1,62,000	1,37,54,000
—	—	—	—	—	—	6,50,000	—	—	6,50,000
—	—	—	—	—	—	42,75,000	19,65,000	25,000	62,65,000
—	—	—	—	—	—	20,79,14,000	12,50,61,000	15,39,000	33,45,14,000
—	—	—	—	—	—	12,68,000	—	—	12,68,000
3,84,000	1,87,000	23,000	5,95,000	—	—	21,72,000	92,000	1,000	22,65,000
3,84,000	1,87,000	23,000	5,95,000	—	—	34,40,000	92,000	1,000	35,33,000
—	—	—	—	—	—	3,21,000	—	—	3,21,000
—	—	—	—	—	—	75,83,000	—	—	75,83,000
—	—	—	—	—	—	6,10,000	—	—	6,10,000
—	—	—	—	—	—	81,93,000	—	—	81,93,000
11,43,000	24,39,000	4,96,000	9,84,000	1,27,000	2,000	26,36,74,000	12,59,21,000	15,49,000	39,11,44,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	23,11,56,000	12,68,000	35,33,000	56,87,000	85,76,000	25,000	82,38,000
Posts and Telegraphs Capital Outlay (charged to Revenue).							
18. Capital outlay on Posts and Telegraphs :—							
Indian Posts and Telegraphs Department -	12,25,000	—	—	—	—	—	—
Indo-European Telegraph Department - -	1,31,000	—	—	—	—	—	—
TOTAL - -	13,56,000	—	—	—	—	—	—
Debt Services.							
19. Interest on Ordinary Debt -	10,42,90,000	3,75,000	1,62,000	1,29,23,000	7,52,83,000	17,20,000	66,33,000
Deduct—Amount chargeable to							
Railways - -	*-20,25,69,000*	—	—	—	—	—	—
Irrigation - -	*—1,15,000*	*—1,37,000*	*—10,16,000*	—	—	—	—
Posts and Telegraphs -	*—83,72,000*	—	—	—	—	—	—
Other Commercial Depts.	*—17,26,000*	—	*—22,000*	—	*—4,33,000*	—	—
Provincial Loans Fund -	*-6,51,00,000*	—	—	—	—	—	—
Remainder chargeable to Ordinary Debt - -	*-17,35,92,000*	2,38,000	*—8,76,000*	1,29,23,000	7,48,50,000	17,20,000	66,33,000
20. Interest on other obligations	7,34,31,000	23,000	65,000	30,62,000	21,80,000	20,94,000	19,43,000
21. Reduction or avoidance of debt	6,14,56,000	—	—	—	—	—	—
TOTAL - -	*—3,87,05,000*	2,61,000	*—8,11,000*	1,59,85,000	7,70,30,000	38,14,000	85,76,000
Civil Administration.							
22. General Administration -	1,21,96,000	1,66,000	20,11,000	38,000	1,70,000	21,000	9,20,000
23. Audit - - -	37,64,000	—	—	8,38,000	12,63,000	9,31,000	3,64,000
24. Administration of Justice -	5,36,000	69,000	7,90,000	—	15,000	44,000	—
25. Jails and Convict Settlements	35,22,000	2,44,000	8,84,000	—	—	—	—
26. Police - - -	29,20,000	12,30,000	35,19,000	—	6,61,000	94,000	16,000
27. Ports and Pilotage - -	15,87,000	—	—	20,000	6,08,000	—	—
27(i) Lighthouses and Lightships	8,17,000	—	—	82,000	1,40,000	—	—
28. Ecclesiastical - -	8,02,000	34,000	89,000	1,81,000	3,63,000	—	3,26,000
29. Political - - -	1,05,80,000	15,78,000	32,31,000	2,53,000	20,16,000	—	1,67,000
29A. Frontier Watch and Ward -	—	40,22,000	1,51,45,000	—	—	—	—
30. Scientific Departments -	85,98,000	12,000	5,000	—	5,000	—	—
31. Education - - -	22,03,000	3,62,000	20,68,000	—	35,000	—	15,00,000
32. Medical - - -	19,18,000	3,68,000	7,15,000	—	18,000	—	—
33. Public Health - -	15,49,000	38,000	1,16,000	24,000	1,37,000	—	—
34. Agriculture - - -	43,67,000	1,39,000	2,35,000	—	1,000	—	—
35. Industries - - -	2,39,000	—	—	—	—	—	—
36. Aviation - - -	18,71,000	—	—	—	—	—	—
37. Miscellaneous Departments -	12,31,000	82,000	38,000	2,20,000	4,18,000	1,69,000	1,92,000
37A. Indian Stores Department -	8,84,000	—	—	—	—	—	—
TOTAL - -	5,95,84,000	83,44,000	2,88,46,000	16,56,000	58,50,000	12,59,000	34,85,000
Currency and Mint.							
38. Currency - - -	29,19,000	2,000	4,000	3,41,000	6,42,000	—	3,51,000
39. Mint - - - -	31,12,000	—	—	—	17,25,000	—	—
TOTAL - -	60,31,000	2,000	4,000	3,41,000	23,67,000	—	3,51,000
Civil Works.							
41. Civil Works - - -	1,84,62,000	6,82,000	52,41,000	1,31,000	7,59,000	10,40,000	—
Miscellaneous.							
43. Famine - - -	—	—	25,000	—	—	—	—
44. Territorial and Political Pensions - - -	1,61,000	38,000	48,000	5,36,000	3,83,000	6,60,000	7,17,000
45. Superannuation Allowances and Pensions - -	*—33,55,000*	74,000	4,89,000	6,52,000	9,50,000	16,06,000	8,26,000
46. Stationery and Printing -	50,74,000	1,000	1,30,000	14,000	42,000	2,000	19,000
47. Miscellaneous - -	25,65,000	2,67,000	79,000	21,000	56,000	39,000	1,82,000
TOTAL - -	44,45,000	3,80,000	7,71,000	12,23,000	14,31,000	23,07,000	17,44,000
Carried forward - -	28,23,29,000	1,09,37,000	3,75,84,000	2,50,23,000	9,60,13,000	84,45,000	2,23,94,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1930–31—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,43,000	24,39,000	4,96,000	9,84,000	1,27,000	2,000	26,36,74,000	12,59,21,000	15,49,000	39,11,44,000
—	—	—	—	—	—	12,25,000	—	—	12,25,000
—	—	—	—	—	—	1,31,000	5,000	—	1,36,000
—	—	—	—	—	—	13,56,000	5,000	—	13,61,000
59,81,000	48,10,000	11,80,000	12,75,000	1,37,000	3,000	21,47,72,000	19,67,04,000	24,20,000	41,38,96,000
—	—	—	—	—	—	*–20,25,69,000*	*–10,99,24,000*	*–13,52,000*	*–31,38,45,000*
—	—	—	—	—	—	*–12,68,000*	—	—	*–12,68,000*
—	—	—	—	—	—	*–83,72,000*	—	—	*–83,72,000*
—	—	—	—	—	—	*–21,81,000*	—	—	*–21,81,000*
—	—	—	—	—	—	*–6,51,00,000*	—	—	*–6,51,00,000*
59,81,000	48,10,000	11,80,000	12,75,000	1,37,000	3,000	*–6,47,18,000*	8,67,80,000	10,68,000	2,31,30,000
11,52,000	5,71,000	10,64,000	8,10,000	3,00,000	21,000	8,67,16,000	9,13,000	11,000	8,76,40,000
—	—	—	—	—	—	6,14,56,000	—	—	6,14,56,000
71,33,000	53,81,000	22,44,000	20,85,000	4,37,000	24,000	8,34,54,000	8,76,93,000	10,79,000	17,22,26,000
—	—	—	—	—	—	1,55,22,000	58,58,000	72,000	2,14,52,000
8,57,000	9,49,000	4,04,000	3,67,000	3,08,000	—	1,00,45,000	3,41,000	4,000	1,03,90,000
—	—	—	—	—	—	14,54,000	1,02,000	1,000	15,57,000
—	—	—	—	—	—	46,50,000	54,000	1,000	47,05,000
8,000	—	2,000	—	—	—	84,50,000	1,93,000	2,000	86,45,000
—	86,000	—	—	—	—	23,01,000	3,37,000	4,000	26,42,000
—	2,57,000	13,000	—	—	—	13,09,000	—	—	13,09,000
2,87,000	1,13,000	33,000	1,00,000	14,000	—	23,42,000	8,70,000	11,000	32,23,000
11,78,000	2,54,000	1,24,000	49,000	2,18,000	—	1,96,48,000	11,73,000	15,000	2,08,36,000
—	64,79,000	—	—	20,29,000	—	2,76,75,000	79,000	1,000	2,77,55,000
—	—	—	—	—	—	86,20,000	11,14,000	14,000	97,48,000
20,000	—	14,000	2,000	1,000	—	62,05,000	92,000	1,000	62,98,000
14,000	—	—	—	60,000	—	30,93,000	2,06,000	3,000	33,02,000
—	—	—	—	10,000	—	18,74,000	1,21,000	1,000	19,96,000
—	—	—	—	—	—	47,42,000	1,17,000	1,000	48,60,000
—	—	—	—	—	—	2,39,000	54,000	1,000	2,94,000
—	—	—	—	—	—	18,71,000	5,42,000	7,000	24,20,000
1,08,000	1,06,000	1,33,000	68,000	76,000	1,000	28,42,000	1,71,000	2,000	30,15,000
—	—	—	—	—	—	8,84,000	1,03,000	1,000	9,88,000
24,72,000	82,44,000	7,23,000	5,86,000	27,16,000	1,000	12,37,66,000	1,15,27,000	1,42,000	13,54,35,000
2,57,000	3,11,000	70,000	35,000	31,000	2,000	49,65,000	59,000	1,000	50,25,000
—	—	—	—	—	—	48,37,000	1,10,000	1,000	49,48,000
2,57,000	3,11,000	70,000	35,000	31,000	2,000	98,02,000	1,69,000	2,000	99,73,000
82,000	95,000	1,28,000	34,000	85,000	1,000	2,67,40,000	78,000	1,000	2,68,19,000
—	—	—	—	—	—	25,000	—	—	25,000
58,000	1,38,000	43,000	3,81,000	8,000	1,000	31,72,000	1,23,000	1,000	32,96,000
6,32,000	1,64,000	2,28,000	1,37,000	64,000	—	24,67,000	2,31,72,000	2,85,000	2,59,24,000
6,000	16,000	12,000	2,000	1,000	—	53,19,000	6,13,000	8,000	59,40,000
53,000	30,000	18,000	25,47,000	27,000	—	58,84,000	23,06,000	28,000	82,18,000
7,49,000	3,48,000	3,01,000	30,67,000	1,00,000	1,000	1,68,67,000	2,62,14,000	3,22,000	4,34,03,000
1,18,36,000	1,68,18,000	39,62,000	67,91,000	34,96,000	31,000	52,56,59,000	25,15,07,000	30,95,000	78,03,61,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	28,23,29,000	1,09,37,000	3,75,84,000	2,50,23,000	9,60,13,000	84,45,000	2,23,94,000
Miscellaneous Capital Expenditure charged to Revenue.							
45A. Commuted value of pensions financed from Ordinary Revenue - - -	50,000	—	—	—	—	—	—
Military Services.							
48. Army—Effective - -	34,56,82,000	—	—	—	—	—	—
Non-effective -	3,61,17,000	—	—	—	—	—	—
TOTAL - -	38,17,99,000	—	—	—	—	—	—
49. Marine - - -	62,87,000	—	—	—	—	—	—
50. Military Engineer Services -	4,80,08,000	—	—	—	—	—	—
50A. Transfers to Military Reserve Fund - - -	46,49,000	—	—	—	—	—	—
TOTAL - -	44,07,43,000	—	—	—	—	—	—
Extraordinary Items.							
52. Extraordinary payments -	15,62,000	—	—	—	—	—	—
TOTAL EXPENDITURE CHARGED TO REVENUE - -	72,46,84,000	1,09,37,000	3,75,84,000	2,50,23,000	9,60,13,000	84,45,000	2,23,94,000
Capital Expenditure not charged to Revenue.							
52B. Capital outlay on Security Printing Press - -	—	—	—	—	4,43,000	—	—
53. Construction of State Railways	8,70,96,000	—	—	—	—	—	—
55. Construction of Irrigation Works - - - -	—	—	46,000	—	—	—	—
56. Capital outlay on Posts and Telegraphs:—							
Indian Posts and Telegraphs Department -	61,41,000	—	—	—	—	—	—
Indo-European Telegraph Department - -	*—1,62,000*	—	—	—	—	—	—
TOTAL - -	59,79,000	—	—	—	—	—	—
56E 1. Capital outlay on Vizagapatam Port - -	36,90,000	—	—	—	—	—	—
56E 2. Capital outlay on Lighthouses and Lightships -	*—1,07,000*	—	—	—	—	—	—
56F. Currency Capital outlay -	—	—	—	—	1,58,000	—	—
57. Initial Expenditure on New Capital at Delhi - -	49,37,000	—	—	—	—	—	—
60B. Commuted value of Pensions	39,51,000	—	—	—	—	—	—
60C. Capital Outlay on Bombay Land Scheme - -	—	—	—	—	2,12,29,000	—	—
TOTAL CAPITAL EXPENDITURE NOT CHARGED TO REVENUE -	10,55,46,000	—	46,000	—	2,18,30,000	—	—

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1930–31—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 1,18,36,000	Rs. 1,63,18,000	Rs. 39,62,000	Rs. 67,91,000	Rs. 34,96,000	Rs. 31,000	Rs. 52,56,59,000	Rs. 25,15,07,000	Rs. 30,95,000	Rs. 78,03,61,000
—	—	—	—	—	—	50,000	—	—	50,000
—	—	—	—	—	—	34,56,82,000	8,43,08,000	10,37,000	43,10,27,000
—	—	—	—	—	—	3,61,17,000	4,90,86,000	6,04,000	8,58,07,000
—	—	—	—	—	—	38,17,99,000	13,33,94,000	16,41,000	51,68,34,000
—	—	—	—	—	—	62,87,000	28,96,000	36,000	92,19,000
—	—	—	—	—	—	4,80,08,000	5,14,000	6,000	4,85,28,000
—	—	—	—	—	—	46,49,000	—	—	46,49,000
—	—	—	—	—	—	44,07,43,000	13,68,04,000	16,83,000	57,92,30,000
—	—	—	—	—	—	15,62,000	—	—	15,62,000
1,18,36,000	1,68,18,000	39,62,000	67,91,000	34,96,000	31,000	96,80,14,000	38,84,11,000	47,78,000	1,36,12,03,000
—	—	—	—	—	—	4,43,000	—	—	4,43,000
—	—	—	—	—	—	8,70,96,000	5,72,00,000	7,04,000	14,50,00,000
—	—	—	—	—	—	46,000	—	—	46,000
—	—	—	—	—	—	61,41,000	88,000	1,000	62,30,000
—	—	—	—	—	—	*—1,62,000*	*—56,62,000*	*—70,000*	*—58,94,000*
—	—	—	—	—	—	59,79,000	*—55,74,000*	*—69,000*	3,36,000
—	—	—	—	—	—	36,90,000	1,83,000	2,000	38,75,000
—	—	—	—	—	—	*—1,07,000*	1,08,000	*—1,000*	—
—	—	—	—	—	—	1,58,000	—	—	1,58,000
—	—	—	—	—	—	49,37,000	3,49,000	4,000	52,90,000
—	—	—	—	—	—	39,51,000	—	—	39,51,000
—	—	—	—	—	—	2,12,29,000	—	—	2,12,29,000
—	—	—	—	—	—	12,74,22,000	5,22,66,000	6,40,000	18,03,28,000

Revised Estimate of the Revenue of the Government of Madras in India and in England for 1930–31.

	HEADS OF REVENUE.	India.	England.	Total.
		Rs.	Rs.	Rs.
	Principal Heads of Revenue.			
II.	Taxes on Income	6,00,000	—	6,00,000
V.	Land Revenue	7,45,57,400	—	7,45,57,400
VI.	Excise	5,25,80,400	—	5,25,80,400
VII.	Stamps	2,36,71,000	—	2,36,71,000
VIII.	Forest	62,38,200	—	62,38,200
IX.	Registration	31,68,000	—	31,68,000
	Total	16,08.15,000	—	16,08,15,000
	Irrigation, &c., Works.			
XIII.	Works for which Capital Accounts are kept	*—44,73,900*	—	*—44,73,900*
XIV.	Works for which no Capital Accounts are kept	2,76,100	—	2,76,100
	Total	*—41,97,800*	—	*—41,97,800*
	Interest Receipts.			
XVI.	Interest	42,33,900	—	42,33,900
	Civil Administration.			
XVII.	Administration of Justice	15,49,100	—	15,49,100
XVIII.	Jails and Convict Settlements	9,57,700	—	9,57,700
XIX.	Police	5,70,800	—	5,70,800
XXI.	Education	7.50,300	—	7,50,300
XXII.	Medical	8,77,000	1,200	8,78,200
XXIII.	Public Health	1,70,400	600	1,71,000
XXIV.	Agriculture	2.97,700	—	2,97,700
XXV.	Industries	7,13,200	—	7,13,200
XXVI.	Miscellaneous Departments	12,61,700	—	12,61,700
	Total	71,47,900	1,800	71,49,700
	Civil Works.			
XXX.	Civil Works	24,73,100	—	24,73,100
	Miscellaneous.			
XXXIII.	Receipts in aid of Superannuation	3,29,500	600	3,30,100
XXXIV.	Stationery and Printing	3,16,100	800	3,16,900
XXXV.	Miscellaneous	13,40,100	—	13,40,100
	Total	19,85,700	1,400	19,87,100
	Total Revenue	17,24,57,800	3,200	17,24,61,000

REVISED ESTIMATE of the EXPENDITURE of the Government of MADRAS in India and in England for 1930–31.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	28,22,800	55,600	700	28,79,100
6. Excise	46,44,800	30,800	300	46,75,900
7. Stamps	6,47,600	2,200	—	6,49,800
8. Forest	40,66,700	1,61,600	2,000	42,30,300
9. Registration	29,63,200	8,200	100	29,71,500
Total	1,51,45,100	2,58,400	3,100	1,54,06,600
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE:				
8A. Forest Capital Outlay	3,94,500	—	—	3,94,500
IRRIGATION, &C., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenue	50,56,200	5,200	100	50,61,500
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works	8,46,700	—	—	8,46,700
DEBT SERVICES.				
19. Interest on Ordinary Debt	60,92,100	—	—	60,92,100
20. Interest on other obligations	7,200	—	—	7,200
21. Reduction or avoidance of Debt	29,21,000	—	—	29,21,000
Total	90,20,300	—	—	90,20,300
CIVIL ADMINISTRATION.				
22. General Administration	2,78,71,600	5,57,800	7,000	2,84,36,400
24. Administration of Justice	98,36,500	2,09,000	2,700	1,00,48,200
25. Jails and Convict Settlements	29,43,900	96,800	1,200	30,41,900
26. Police	1,76,67,400	3,44,000	4,300	1,80,15,700
27. Ports and Pilotage	29,000	—	—	29,000
30. Scientific Departments	2,68,300	32,000	500	3,00,800
31. Education	2,98,87,200	3,25,600	4,100	3,02,16,900
32. Medical	89,73,700	5,82,200	7,300	95,63,200
33. Public Health	37,72,800	82,200	1,000	38,56,000
34. Agriculture	43,74,400	1,53,800	2,000	45,30,200
35. Industries	21,98,000	1,59,200	1,900	23,59,100
37. Miscellaneous Departments	28,87,100	37,000	500	29,24,600
Total	11,07,09,900	25,79,600	32,500	11,33,22,000
CIVIL WORKS.				
41. Civil Works	2,28,36,400	3,21,200	4,100	2,31,61,700
MISCELLANEOUS.				
43. Famine	3,00,000	—	—	3,00,000
45. Superannuation Allowances and Pensions	55,25,700	13,47,600	16,900	68,90,200
46. Stationery and Printing	21,98,700	1,84,200	2,400	23,85,300
47. Miscellaneous	4,50,100	200	—	4,50,300
Total	84,74,500	15,32,000	19,300	1,00,25,800
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commuted value of Pensions financed from ordinary Revenue	8,61,000	—	—	8,61,000
Total Expenditure charged to Revenue	17,33,44,600	46,96,400	59,100	17,81,00,100
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital outlay on Forests	*—99,000*	—	—	*—99,000*
55. Construction of Irrigation, &c., Works	87,07,000	4,05,400	5,100	91,17,500
56C. Capital outlay on Industrial Development	2,14,200	—	—	2,14,200
58. Capital outlay on Hydro-Electric Schemes	21,18,300	6,60,000	8,300	27,86,600
60. Civil Works	20,100	—	—	20,100
60B. Commuted value of Pensions	*—1,34,800*	—	—	*—1,34,800*
Total Capital Expenditure not charged to Revenue	1,08,25,800	10,65,400	13,400	1,19,04,600

REVISED ESTIMATE of the REVENUE of the Government of BOMBAY in India and in England for 1930-31.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	5,08,91,000	—	5,08,91,000
VI.	Excise	3,12,51,000	—	3,12,51,000
VII.	Stamps	1,56,66,000	—	1,56,66,000
VIII.	Forest	59,83,000	—	59,83,000
IX.	Registration	11,20,000	—	11,20,000
IXA.	Scheduled Taxes	17,33,000	—	17,33,000
	Total	10,66,44,000	—	10,66,44,000
	IRRIGATION, &c. WORKS.			
XIII.	Works for which Capital Accounts are kept	48,52,000	—	48,52,000
XIV.	Works for which no Capital Accounts are kept	16,00,000	—	16,00,000
	Total	64,52,000	—	64,52,000
	INTEREST RECEIPTS.			
XVI.	Interest	1,51,15,000	—	1,51,15,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	16,50,000	—	16,50,000
XVIII.	Jails and Convict Settlements	4,82,000	—	4,82,000
XIX.	Police	21,14,000	—	21,14,000
XXI.	Education	14,54,000	—	14,54,000
XXII.	Medical	13,46,000	—	13,46,000
XXIII.	Public Health	12,40,000	—	12,40,000
XXIV.	Agriculture	3,58,000	—	3,58,000
XXV.	Industries	4,000	—	4,000
XXVI.	Miscellaneous Departments	1,85,000	—	1,85,000
	Total	88,33,000	—	88,33,000
	CIVIL WORKS.			
XXX.	Civil Works	29,04,000	—	29,04,000
XXXI.	Bombay Development Scheme	29,23,000	—	29,23,000
	Total	58,27,000	—	58,27,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	10,73,000	—	10,73,000
XXXIII.	Receipts in aid of Superannuation	14,40,000	9,000	14,49,000
XXXIV.	Stationery and Printing	3,69,000	—	3,69,000
XXXV.	Miscellaneous	3,68,000	—	3,68,000
	Total	32,50,000	9,000	32,59,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	7,67,000	—	7,67,000
	Total Revenue	14,68,88,000	9,000	14,68,97,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BOMBAY in India and in England for 1930–31.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	64,55,600	44,600	600	65,00,800
6. Excise	42,01,000	34,700	400	42,36,100
7. Stamps	2,50,000	—	—	2,50,000
8. Forest	41,34,000	1,08,800	1,400	42,44,200
9. Registration	6,50,900	9,000	100	6,60,000
9A. Scheduled Taxes	21,000	—	—	21,000
Total	1,57,12,500	1,97,100	2,500	1,59,12,100
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	1,94,000	—	—	1,94,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	67,69,000	—	—	67,69,000
15. Other Revenue Expenditure financed from ordinary Revenue	23,49,000	600	—	23,49,600
15(1). Other Revenue Expenditure financed from Famine Relief Fund	6,70,000	—	—	6,70,000
Total	97,88,000	600	—	97,88,600
DEBT SERVICES.				
19. Interest on Ordinary Debt	1,83,58,000	—	—	1,83,58,000
20. Interest on other obligations	2,07,000	—	—	2,07,000
21. Reduction or avoidance of Debt	14,66,000	—	—	14,66,000
Total	2,00,31,000	—	—	2,00,31,000
CIVIL ADMINISTRATION.				
22. General Administration	2,24,97,000	5,69,300	7,000	2,30,73,300
24. Administration of Justice	74,55,000	1,77,600	2,200	76,34,800
25. Jails and Convict Settlements	28,35,000	40,300	500	28,75,800
26. Police	1,91,18,900	4,12,800	5,100	1,95,36,800
27. Ports and Pilotage	9,000	—	—	9,000
30. Scientific Departments	92,000	—	—	92,000
31. Education	2,07,71,000	1,56,200	1,900	2,09,29,100
32. Medical	54,11,800	1,56,200	2,000	55,70,000
33. Public Health	26,77,000	60,400	800	27,38,200
34. Agriculture	31,03,000	60,100	700	31,63,800
35. Industries	1,28,000	4,200	100	1,32,300
37. Miscellaneous Departments	4,41,000	25,200	400	4,66,600
Total	8,45,38,700	16,62,300	20,700	8,62,21,700
CIVIL WORKS.				
41. Civil Works	1,26,09,700	3,41,700	4,300	1,29,55,700
42. Bombay Development Scheme	31,96,000	—	—	31,96,000
Total	1,58,05,700	3,41,700	4,300	1,61,51,700
MISCELLANEOUS.				
43. Famine	2,15,000	—	—	2,15,000
45. Superannuation Allowances and Pensions	61,01,000	16,65,800	20,600	77,87,400
46. Stationery and Printing	14,11,000	88,900	1,100	15,01,000
47. Miscellaneous	9,86,000	500	—	9,86,500
Total	87,13,000	17,55,200	21,700	1,04,89,900
Total Expenditure charged to Revenue	15,47,82,900	39,56,900	49,200	15,87,89,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c. Works	3,61,81,000	18,09,000	23,000	3,80,13,000
56A. Capital outlay on Improvement of Public Health	7,44,000	—	—	7,44,000
59. Bombay Development Scheme	*—2,02,27,000*	17,000	—	*—2,02,10,000*
60. Civil Works	16,08,000	—	—	16,08,000
60A Other Provincial Works	15,000	—	—	15,000
60B. Commuted value of Pensions	15,06,000	—	—	15,06,000
Total Capital Expenditure not charged to Revenue	1,98,57,000	18,26,000	23,000	2,16,76,000

REVISED ESTIMATE of the REVENUE of the Government of BENGAL in India and in England for 1930–31.

HEADS OF REVENUE.	India.	England.	Total.
	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE.			
V. Land Revenue	3,14,30,000	—	3,14,30,000
VI. Excise	1,80,00,000	—	1,80,00,000
VII. Stamps	3,09,00,000	—	3,09,00,000
VIII. Forest	24,00,000	—	24,00,000
IX. Registration	23,50,000	—	23,50,000
IXA. Scheduled Taxes	13,25,000	—	13,25,000
Total	8,64,05,000	—	8,64,05,000
RAILWAYS.			
XII. Subsidised Companies	1,10,000	—	1,10,000
IRRIGATION, &C., WORKS.			
XIII. Works for which Capital Accounts are kept	*—6,66,000*	—	*—6,66,000*
XIV. Works for which no Capital Accounts are kept	2,38,000	—	2,38,000
Total	*—4,28,000*	—	*—4,28,000*
INTEREST RECEIPTS.			
XVI. Interest	5,17,000	—	5,17,000
CIVIL ADMINISTRATION.			
XVII. Administration of Justice	13,63,000	—	13,63,000
XVIII. Jails and Convict Settlements	8,20,000	—	8,20,000
XIX. Police	12,17,000	14,000	12,31,000
XX. Ports and Pilotage	1,05,000	—	1,05,000
XXI. Education	13,42,000	—	13,42,000
XXII. Medical	9,33,000	—	9,33,000
XXIII. Public Health	1,41,000	—	1,41,000
XXIV. Agriculture	6,59,000	—	6,59,000
XXV. Industries	7,14,000	—	7,14,000
XXVI. Miscellaneous Departments	20,000	7,000	27,000
Total	73,14,000	21,000	73,35,000
CIVIL WORKS.			
XXX. Civil Works	10,34,000	—	10,34,000
MISCELLANEOUS.			
XXXII. Transfers from Famine Relief Fund	51,000	—	51,000
XXXIII. Receipts in aid of Superannuation	1,61,000	10,000	1,71,000
XXXIV. Stationery and Printing	5,26,000	3,000	5,29,000
XXXV. Miscellaneous	9,44,000	—	9,44,000
Total	16,82,000	13,000	16,95,000
EXTRAORDINARY ITEMS.			
XL. Extraordinary Receipts	2,46,000	—	2,46,000
Total Revenue	9,68,80,000	34,000	9,69,14,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BENGAL in India and in England for 1930–31.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	45,84,000	36,000	46,20,000
6. Excise	22,15,000	4,000	22,19,000
7. Stamps	5,65,000	—	5,65,000
8. Forest	15,54,000	73,000	16,27,000
9. Registration	20,42,000	—	20,42,000
9A. Scheduled Taxes	15,000	—	15,000
Total	1,09,75,000	1,13,000	1,10,88,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	93,000	—	93,000
IRRIGATION, &c., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	18,01,000	—	18,01,000
15. Other Revenue Expenditure financed from ordinary Revenue	13,00,000	32,000	13,32,000
15(1). Other Revenue Expenditure financed from Famine Relief Fund	1,000	—	1,000
Total	31,02,000	32,000	31,34,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.			
16. Construction of Irrigation, &c., Works	1,26,000	—	1,26,000
DEBT SERVICES.			
19. Interest on Ordinary Debt	*—7,78,000*	—	*—7,78,000*
20. Interest on other obligations	2,000	—	2,000
21. Reduction or Avoidance of Debt	7,23,000	—	7,23,000
Total	*—53,000*	—	*—53,000*
CIVIL ADMINISTRATION.			
22. General Administration	1,25,74,000	7,52,000	1,33,26,000
24. Administration of Justice	1,06,93,000	3,45,000	1,10,38,000
25. Jails and Convict Settlements	43,26,000	36,000	43,62,000
26. Police	2,20,78,000	4,41,000	2,25,19,000
27. Ports and Pilotage	5,32,000	1,000	5,33,000
30. Scientific Departments	35,000	—	35,000
31. Education	1,44,02,000	2,41,000	1,46,43,000
32. Medical	54,12,000	2,57,000	56,69,000
33. Public Health	37,80,000	37,000	38,17,000
34. Agriculture	26,43,000	75,000	27,18,000
35. Industries	12,77,000	42,000	13,19,000
37. Miscellaneous Departments	2,38,000	49,000	2,87,000
Total	7,79,90,000	22,76,000	8,02,66,000
CIVIL WORKS.			
41. Civil Works	1,03,30,000	1,28,000	1,04,58,000
MISCELLANEOUS.			
43. Famine	50,000	—	50,000
45. Superannuation Allowances and Pensions	45,00,000	14,03,000	59,03,000
46. Stationery and Printing	23,61,000	12,000	23,73,000
47. Miscellaneous	4,17,000	1,000	4,18,000
Total	73,28,000	14,16,000	87,44,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.			
45A. Commutation of Pensions financed from ordinary Revenue	16,89,000	—	16,89,000
Total Expenditure charged to Revenue	11,15,80,000	39,65,000	11,55,45,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
55. Construction of Irrigation, &c., Works	19,03,000	20,000	19,23,000
60. Civil Works	21,40,000	2,000	21,42,000
Total Capital Expenditure not charged to Revenue	40,43,000	22,000	40,65,000

NOTE.—The Local Government prepared their Estimates on the basis of 1*s.* 6*d.* per rupee.

REVISED ESTIMATE of the REVENUE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1930–31.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	1,39,900	—	1,39,900
V.	Land Revenue	6,67,97,000	—	6,67,97,000
VI.	Excise	1,15,01,000	—	1,15,01,000
VII.	Stamps	1,70,62,000	—	1,70,62,000
VIII.	Forest	51,86,000	—	51,86,000
IX.	Registration	12,70,000	—	12,70,000
	Total	10,19,55,900	—	10,19,55,900
	RAILWAYS.			
XII.	Subsidised Companies	1,60,000	—	1,60,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	1,10,89,900	—	1,10,89,900
XIV.	Works for which no Capital Accounts are kept	34,000	—	34,000
	Total	1,11,23,900	—	1,11,23,900
	INTEREST RECEIPTS.			
XVI.	Interest	17,11,000	—	17,11,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	14,78,000	—	14,78,000
XVIII.	Jails and Convict Settlements	8,43,000	—	8,43,000
XIX.	Police	1,83,000	—	1,83,000
XXI.	Education	12,17,000	—	12,17,000
XXII.	Medical	3,08,000	—	3,08,000
XXIII.	Public Health	2,25,000	—	2,25,000
XXIV.	Agriculture	6,54,000	—	6,54,000
XXV.	Industries	3,30,000	—	3,30,000
XXVI.	Miscellaneous Departments	72,000	—	72,000
	Total	53,10,000	—	53,10,000
	CIVIL WORKS.			
XXX.	Civil Works	7,62,000	—	7,62,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	2,54,000	—	2,54,000
XXXIV.	Stationery and Printing	4,98,000	—	4,98,000
XXXV.	Miscellaneous	11,83,200	—	11,83,200
	Total	19,35,200	—	19,35,200
	Total Revenue	12,29,58,000	—	12,29,58,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1930-31.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	95,65,300	88,400	1,100	96,54,800
6. Excise	13,50,000	15,900	200	13,66,100
7. Stamps	3,15,000	—	—	3,15,000
8. Forest	32,52,000	1,68,100	2,100	34,22,200
9. Registration	4,97,000	—	—	4,97,000
Total	1,49,79,300	2,72,400	3,400	1,52,55,100
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	75,000	—	—	75,000
RAILWAYS.				
10. Interest on Debt	7,700	—	—	7,700
11. Subsidised Companies	5,000	—	—	5,000
Total	12,700	—	—	12,700
IRRIGATION &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	1,02,96,100	—	—	1,02,96,100
15. Other Revenue Expenditure financed from ordinary Revenue	*—3,200*	1,14,500	1,400	1,12,700
Total	1,02,92,900	1,14,500	1,400	1,04,08,800
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation Works	1,18,200	—	—	1,18,200
DEBT SERVICES.				
19. Interest on Ordinary Debt	44,38,000	—	—	44,38,000
21. Reduction or avoidance of Debt	31,93,200	—	—	31,93,200
Total	76,31,200	—	—	76,31,200
CIVIL ADMINISTRATION.				
22. General Administration	1,40,51,000	7,59,100	9,300	1,48,19,400
24. Administration of Justice	76,56,000	2,18,400	2,700	78,77,100
25. Jails and Convict Settlements	41,91,000	33,800	400	42,25,200
26. Police	1,78,53,000	3,71,100	4,600	1,82,28,700
30. Scientific Departments	28,000	—	—	28,000
31. Education	1,95,44,700	2,30,200	2,800	1,97,77,700
32. Medical	37,46,000	1,49,200	1,800	38,97,000
33. Public Health	23,35,000	76,900	1,000	24,12,900
34. Agriculture	35,04,000	1,15,700	1,400	36,21,100
35. Industries	13,68,000	48,600	600	14,17,200
37. Miscellaneous Departments	79,000	8,900	100	88,000
Total	7,43,55,700	20,11,900	24,700	7,63,92,300
CIVIL WORKS.				
41. Civil Works	67,70,000	1,01,500	1,200	68,72,700
MISCELLANEOUS.				
43. Famine	16,00,000	—	—	16,00,000
45. Superannuation Allowances and Pensions	51,16,000	20,18,400	24,800	71,59,200
46. Stationery and Printing	15,48,000	6,700	100	15,54,800
47. Miscellaneous	8,79,000	—	—	8,79,000
Total	91,43,000	20,25,100	24,900	1,11,93,000
Total Expenditure charged to Revenue	12,33,78,000	45,25,400	55,600	12,79,59,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation Works	78,85,100	58,200	700	79,44,000
60. Civil Works	48,95,000	—	—	48,95,000
60B. Commuted value of Pensions	2,79,000	—	—	2,79,000
Total Capital Expenditure not charged to Revenue	1,30,59,100	58,200	700	1,31,18,000

REVISED ESTIMATE of the REVENUE of the Government of the PUNJAB in India and in England for 1930-31.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	64,000	—	64,000
V.	Land Revenue	4,71,72,000	—	4,71,72,000
VI.	Excise	1,08,33,000	—	1,08,33,000
VII.	Stamps	1,14,76,000	—	1,14,76,000
VIII.	Forest	23,39,000	—	28,39,000
IX.	Registration	9,20,000	—	9,20,000
	Total	7,33,04,000	—	7,33,04,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	2,00,49,000	—	2,00,49,000
XIV.	Works for which no Capital Accounts are kept	1,15,000	—	1,15,000
	Total	2,01,64,000	—	2,01,64,000
	INTEREST RECEIPTS.			
XVI.	Interest	10,49,000	—	10,49,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	9,97,000	—	9,97,000
XVIII.	Jails and Convict Settlements	5,23,000	—	5,23,000
XIX.	Police	2,08,000	—	2,08,000
XXI.	Education	15,56,000	—	15,56,000
XXII.	Medical	7,98,000	—	7,98,000
XXIII.	Public Health	1,16,000	—	1,16,000
XXIV.	Agriculture	10,21,000	—	10,21,000
XXV.	Industries	1,63,000	—	1,63,000
XXVI.	Miscellaneous Departments	5,04,000	—	5,04,000
	Total	58,86,000	—	58,86,000
	CIVIL WORKS.			
XXX.	Civil Works	10,59,000	2,000	10,61,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	6,30,000	—	6,30,000
XXXIII.	Receipts in aid of Superannuation	2,56,000	1,000	2,57,000
XXXIV.	Stationery and Printing	2,95,000	1,000	2,96,000
XXXV.	Miscellaneous	25,63,000	—	25,63,000
	Total	37,44,000	2,000	37,46,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	69,02,000	—	69,02,000
XLa.	Transfer from the Revenue Reserve Fund	9,85,000	—	9,85,000
	Total	78,87,000	—	78,87,000
	Total Revenue	11,30,93,000	4,000	11,30,97,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the PUNJAB in India and in England for 1930–31.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	40,26,000	10,000	—	40,36,000
6. Excise	12,98,000	2,000	—	13,00,000
7. Stamps	1,97,000	—	—	1,97,000
8. Forest	23,77,000	92,000	1,000	24,70,000
9. Registration	1,00,000	—	—	1,00,000
Total	79,98,000	1,04,000	1,000	81,03,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	4,86,000	—	—	4,86,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	1,30,01,000	—	—	1,30,01,000
15. Other Revenue Expenditure financed from ordinary Revenue	7,72,000	3,94,000	5,000	11,71,000
Total	1,37,73,000	3,94,000	5,000	1,41,72,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—20,67,000*	—	—	*—20,67,000*
21. Reduction or avoidance of Debt	10,38,000	—	—	10,38,000
Total	*—10,29,000*	—	—	*—10,29,000*
CIVIL ADMINISTRATION.				
22. General Administration	1,12,21,000	3,97,000	5,000	1,16,23,000
24. Administration of Justice	57,63,000	1,94,000	2,000	59,59,000
25. Jails and Convict Settlements	42,53,000	9,000	—	42,62,000
26. Police	1,27,29,000	2,61,000	3,000	1,29,93,000
30. Scientific Departments	25,000	1,000	—	26,000
31. Education	1,73,30,000	1,22,000	1,000	1,74,53,000
32. Medical	48,87,000	2,03,000	2,000	50,92,000
33. Public Health	21,07,000	1,02,000	1,000	22,10,000
34. Agriculture	54,38,000	1,97,000	2,000	56,37,000
35. Industries	11,32,000	26,000	—	11,58,000
37. Miscellaneous Departments	1,17,000	4,000	—	1,21,000
Total	6,50,02,000	15,16,000	16,000	6,65,34,000
CAPITAL OUTLAY ON CIVIL ADMINISTRATION CHARGED TO REVENUE.				
35A. Capital Outlay on Industrial Development met from Revenue	4,000	—	—	4,000
CIVIL WORKS.				
41. Civil Works	1,40,68,000	1,97,000	2,000	1,42,67,000
41C. Interest on Capital Outlay on Hydro Electric Schemes	10,88,000	—	—	10,88,000
Total	1,51,56,000	1,97,000	2,000	1,53,55,000
CAPITAL OUTLAY ON CIVIL WORKS CHARGED TO REVENUE.				
41A. Capital Expenditure on Civil Works met out of Extraordinary Receipts	13,41,000	—	—	13,41,000
MISCELLANEOUS.				
43. Famine	8,30,000	—	—	8,30,000
45. Superannuation Allowances and Pensions	21,99,000	16,71,000	21,000	38,91,000
46. Stationery and Printing	11,26,000	47,000	1,000	11,74,000
47. Miscellaneous	31,69,000	1,000	—	31,70,000
Total	73,24,000	17,19,000	22,000	90,65,000
Total Expenditure charged to Revenue	11,00,55,000	39,30,000	46,000	11,40,31,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	60,48,000	1,62,000	2,000	62,12,000
58. Capital Outlay on Hydro-Electric Scheme	53,53,000	42,59,000	52,000	96,64,000
60B. Commuted value of Pensions	12,62,000	—	—	12,62,000
Total Capital Expenditure not charged to Revenue	1,26,63,000	44,21,000	54,000	1,71,38,000

REVISED ESTIMATE of the REVENUE of the Government of BURMA in India and in England for 1930–31.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	13,50,000	—	—	13,50,000
V.	Land Revenue	5,35,67,000	—	—	5,35,67,000
VI.	Excise	1,09,24,000	—	—	1,09,24,000
VII.	Stamps	61,60,000	—	—	61,60,000
VIII.	Forest	1,67,35,300	21,200	500	1,67,57,000
IX.	Registration	6,85,000	—	—	6,85,000
IXA.	Scheduled Taxes	3,70,000	—	—	3,70,000
	Total	8,97,91,300	21,200	500	8,98,13,000
	IRRIGATION, &C., WORKS.				
XIII.	Works for which Capital Accounts are kept	22,11,000	—	—	22,11,000
XIV.	Works for which no Capital Accounts are kept	4,16,000	—	—	4,16,000
	Total	26,27,000	—	—	26,27,000
	INTEREST RECEIPTS.				
XVI.	Interest	10,05,000	—	—	10,05,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	13,25,000	—	—	13,25,000
XVIII.	Jails and Convict Settlements	9,59,000	—	—	9,59,000
XIX.	Police	9,92,000	—	—	9,92,000
XX.	Ports and Pilotage	2,49,000	—	—	2,49,000
XXI.	Education	7,05,000	—	—	7,05,000
XXII.	Medical	4,01,700	1,300	—	4,03,000
XXIII.	Public Health	1,60,000	—	—	1,60,000
XXIV.	Agriculture	1,08,000	—	—	1,08,000
XXV.	Industries	1,000	—	—	1,000
XXVI.	Miscellaneous Departments	6,19,000	—	—	6,19,000
	Total	55,19,700	1,300	—	55,21,000
	CIVIL WORKS.				
XXX.	Civil Works	10,94,400	1,600	—	10,96,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	1,60,500	19,200	300	1,80,000
XXXIV.	Stationery and Printing	3,89,400	600	—	3,90,000
XXXV.	Miscellaneous	4,18,000	—	—	4,18,000
	Total	9,67,900	19,800	300	9,88,000
	EXTRAORDINARY ITEMS.				
XL.	Extraordinary Receipts	70,000	—	—	70,000
	Total Revenue	10,10,75,300	43,900	800	10,11,20,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BURMA in India and in England for 1930–31.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	65,35,900	43,600	500	65,80,000
6. Excise	24,24,200	8,700	100	24,33,000
7. Stamps	1,50,000	—	—	1,50,000
8. Forest	65,71,200	5,22,200	6,600	71,00,000
9. Registration	1,88,000	—	—	1,88,000
9A. Scheduled Taxes	3,000	—	—	3,000
Total	1,58,72,300	5,74,500	7,200	1,64,54,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	7,83,000	—	—	8,83,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	23,18,000	—	—	23,18,000
15. Other Revenue Expenditure financed from ordinary Revenue	6,91,300	1,51,800	1,900	8,45,000
Total	30,09,300	1,51,800	1,900	31,63,000
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works	7,61,800	30,800	400	7,93,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—21,70,000*	—	—	*—21,70,000*
20. Interest on other obligations	75,000	—	—	75,000
21. Reduction or avoidance of Debt	5,04,000	—	—	5,04,000
Total	*—15,91,000*	—	—	*—15,91,000*
CIVIL ADMINISTRATION.				
22. General Administration	1,02,10,500	8,41,900	10,600	1,10,63,000
24. Administration of Justice	65,73,200	2,73,300	3,500	68,50,000
25. Jails and Convict Settlements	33,22,700	56,600	700	33,80,000
26. Police	1,54,29,600	5,14,100	6,300	1,59,50,000
27. Ports and Pilotage	11,52,100	69,000	900	12,22,000
30. Scientific Departments	63,500	1,500	—	65,000
31. Education	1,07,00,500	2,59,300	3,200	1,09,63,000
32. Medical	43,61,200	2,25,900	2,900	45,90,000
33. Public Health	12,09,000	33,600	400	12,43,000
34. Agriculture	22,40,500	1,35,800	1,700	23,78,000
35. Industries	3,85,200	12,600	200	3,98,000
37. Miscellaneous Departments	3,46,000	42,400	600	3,89,000
Total	5,59,94,000	24,66,000	31,000	5,84,91,000
CIVIL WORKS.				
41. Civil Works	2,18,96,900	12,53,400	15,700	2,31,66,000
MISCELLANEOUS.				
45. Superannuation Allowances and Pensions	33,50,700	14,53,200	16,100	48,20,000
46. Stationery and Printing	11,97,400	1,43,700	1,900	13,43,000
47. Miscellaneous	34,99,800	200	—	35,00,000
Total	80,47,900	15,97,100	18,000	96,63,000
Total Expenditure charged to Revenue	10,47,74,200	60,73,600	74,200	11,09,22,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	8,45,000	—	—	8,45,000
60B. Commuted value of Pensions	17,00,000	—	—	17,00,000
Total Capital Expenditure not charged to Revenue	25,45,000	—	—	25,45,000

REVISED ESTIMATE of the REVENUE of the SHAN STATES FEDERATION in India and in England for 1930–31.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	4,68,000	—	4,68,000
VI.	Excise	99,000	—	99,000
VII.	Stamps	20,000	—	20,000
VIII.	Forest	13,17,000	—	13,17,000
IX.	Registration	1,000	—	1,000
	Total	19,05,000	—	19,05,000
	INTEREST RECEIPTS.			
XVI.	Interest	1,000	—	1,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	7,000	—	7,000
XIX.	Police	13,000	—	13,000
XXI.	Education	15,000	—	15,000
XXII.	Medical	4,000	—	4,000
XXIV.	Agriculture	2,000	—	2,000
XXVI.	Miscellaneous Departments	14,000	—	14,000
	Total	55,000	—	55,000
	CIVIL WORKS.			
XXX.	Civil Works	33,000	—	33,000
	MISCELLANEOUS.			
XXXIV.	Stationery and Printing	1,000	—	1,000
XXXV.	Miscellaneous	29,26,000	—	29,26,000
	Total	29,27,000	—	29,27,000
	Total Revenue	49,21,000	—	49,21,000

REVISED ESTIMATE of the EXPENDITURE of the SHAN STATES FEDERATION in India and in England for 1930–31.

HEADS OF EXPENDITURE.

	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	59,000	—	59,000
6. Excise	89,000	—	89,000
8. Forest	4,24,500	13,500	4,38,000
9. Registration	1,000	—	1,000
Total	5,73,500	13,500	5,87,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	31,000	—	31,000
IRRIGATION, &c., REVENUE ACCOUNT.			
15. Other Revenue Expenditure financed from ordinary Revenue	3,000	—	3,000
DEBT SERVICES.			
19. Interest on Ordinary Debt	50,000	—	50,000
CIVIL ADMINISTRATION.			
22. General Administration	6,44,000	33,000	6,77,000
24. Administration of Justice	18,000	—	18,000
25. Jails and Convict Settlements	29,000	—	29,000
26. Police	1,79,600	2,400	1,82,000
31. Education	4,32,000	4,000	4,36,000
32. Medical	2,42,400	600	2,43,000
33. Public Health	43,000	—	43,000
34. Agriculture	22,000	—	22,000
37. Miscellaneous Departments	2,000	—	2,000
Total	16,12,000	40,000	16,52,000
CIVIL WORKS.			
41. Civil Works	28,46,000	16,000	28,62,000
MISCELLANEOUS.			
45. Superannuation Allowances and Pensions	13,000	—	13,000
46. Stationery and Printing	23,000	—	23,000
47. Miscellaneous	2,55,000	—	2,55,000
Total	2,91,000	—	2,91,000
Total Expenditure charged to Revenue	54,06,500	69,500	54,76,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
60. Civil Works	5,42,000	—	5,42,000

REVISED ESTIMATE of the REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1930-31.

HEADS OF REVENUE.		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	4,20,000	—	4,20,000
V.	Land Revenue	1,83,29,000	—	1,83,29,000
VI.	Excise	1,50,00,000	—	1,50,00,000
VII.	Stamps	1,10,32,000	—	1,10,32,000
VIII.	Forest	9,18,000	—	9,18,000
IX.	Registration	15,66,000	—	15,66,000
	Total	4,72,65,000	—	4,72,65,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	15,74,000	—	15,74,000
XIV.	Works for which no Capital Accounts are kept	1,10,000	—	1,10,000
	Total	16,84,000	—	16,84,000
	INTEREST RECEIPTS.			
XVI.	Interest	7,73,000	—	7,73,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	5,22,000	—	5,22,000
XVIII.	Jails and Convict Settlements	6,41,000	—	6,41,000
XIX.	Police	1,78,000	—	1,78,000
XXI.	Education	7,39,000	—	7,39,000
XXII.	Medical	2,09,000	—	2,09,000
XXIII.	Public Health	1,28,000	—	1,28,000
XXIV.	Agriculture	2,60,000	—	2,60,000
XXV.	Industries	86,000	—	86,000
XXVI.	Miscellaneous Departments	31,000	—	31,000
	Total	27,94,000	—	27,94,000
	CIVIL WORKS.			
XXX.	Civil Works	6,75,000	—	6,75,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	1,38,000	—	1,38,000
XXXIV.	Stationery and Printing	2,60,000	—	2,60,000
XXXV.	Miscellaneous	6,62,000	—	6,62,000
	Total	10,60,000	—	10,60,000
	Total Revenue	5,42,51,000	—	5,42,51,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1930–31.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	24,72,000	56,000	25,28,000
6. Excise	18,09,000	2,000	18,11,000
7. Stamps	2,72,000	—	2,72,000
8. Forest	7,63,000	62,000	8,25,000
9. Registration	6,56,000	—	6,56,000
Total	59,72,000	1,20,000	60,92,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	1,66,000	—	1,66,000
IRRIGATION, &c., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	20,46,000	—	20,46,000
15. Other Revenue Expenditure financed from ordinary Revenue	3,36,000	23,000	3,59,000
Total	23,82,000	23,000	24,05,000
IRRIGATION, &c., CAPITAL ACCOUNT.			
16. Construction of Irrigation, &c., Works	1,000	—	1,000
DEBT SERVICES.			
19. Interest on Ordinary Debt	79,000	—	79,000
20. Interest on other obligations	86,000	—	86,000
21. Reduction or avoidance of Debt	48,000	—	48,000
Total	2,13,000	—	2,13,000
CIVIL ADMINISTRATION.			
22. General Administration	71,18,000	4,62,000	75,80,000
24. Administration of Justice	40,55,000	1,01,000	41,56,000
25. Jails and Convict Settlements	25,79,000	22,000	26,01,000
26. Police	84,95,000	2,66,000	87,61,000
30. Scientific Departments	45,000	—	45,000
31. Education	91,06,000	1,83,000	92,89,000
32. Medical	28,32,000	1,46,000	29,78,000
33. Public Health	18,51,000	35,000	18,86,000
34. Agriculture	15,39,000	64,000	16,03,000
35. Industries	10,53,000	55,000	11,08,000
37. Miscellaneous Departments	66,000	4,000	70,000
Total	3,87,39,000	13,38,000	4,00,77,000
CIVIL WORKS.			
41. Civil Works	80,19,000	79,000	80,98,000
MISCELLANEOUS.			
43. Famine	10,000	—	10,000
45. Superannuation Allowances and Pensions	23,36,000	7,70,000	31,06,000
46. Stationery and Printing	9,46,000	6,000	9,52,000
47. Miscellaneous	1,70,000	—	1,70,000
Total	34,62,000	7,76,000	42,38,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.			
45A. Commutation of Pensions financed from ordinary Revenue	67,000	—	67,000
Total Expenditure charged to Revenue	5,90,21,000	23,36,000	6,13,57,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
60B. Commuted value of Pensions	*—13,000*	—	*—13,000*

The Local Government prepared their Estimate on the basis of 1*s.* 6*d.* per rupee.

REVISED ESTIMATE of the REVENUE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1930–31.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	1,66,000	—	1,66,000
V.	Land Revenue	2,35,59,000	—	2,35,59,000
VI.	Excise	95,81,000	—	95,81,000
VII.	Stamps	60,00,000	—	60,00,000
VIII.	Forest	53,49,000	—	53,49,000
IX.	Registration	6,00,000	—	6,00,000
	Total	4,52,55,000	—	4,52,55,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	*—3,79,000*	—	*—3,79,000*
XIV.	Works for which no Capital Accounts are kept	7,17,000	—	7,17,000
	Total	3,38,000	—	3,38,000
	INTEREST RECEIPTS.			
XVI.	Interest	4,96,000	—	4,96,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	5,56,000	—	5,56,000
XVIII.	Jails and Convict Settlements	2,92,000	—	2,92,000
XIX.	Police	74,000	—	74,000
XXI.	Education	5,62,000	—	5,62,000
XXII.	Medical	67,000	—	67,000
XXIII.	Public Health	57,000	—	57,000
XXIV.	Agriculture	3,73,000	—	3,73,000
XXV.	Industries	10,000	—	10,000
XXVI.	Miscellaneous Departments	2,41,000	—	2,41,000
	Total	22,32,000	—	22,32,000
	CIVIL WORKS.			
XXX.	Civil Works	5,15,000	—	5,15,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	5,00,000	—	5,00,000
XXXIII.	Receipts in aid of Superannuation	76,000	—	76,000
XXXIV.	Stationery and Printing	68,000	—	68,000
XXXV.	Miscellaneous	4,36,000	—	4,36,000
	Total	10,80,000	—	10,80,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	57,000	—	57,000
	Total Revenue	4,99,73,000	—	4,99,73,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1930–31.

	HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.				
5.	Land Revenue	28,99,000	18,400	200	29,17,600
6.	Excise	11,83,400	5,400	—	11,88,800
7.	Stamps	2,68,000	—	—	2,68,000
8.	Forest	37,95,400	94,000	1,200	38,90,600
9.	Registration	2,25,000	—	—	2,25,000
	Total	83,70,800	1,17,800	1,400	84,90,000
	FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A.	Forest Capital Outlay	1,42,600	—	—	1,42,600
	IRRIGATION, &c., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	28,28,000	—	—	28,28,000
15.	Other Revenue Expenditure financed from ordinary Revenue	1,58,200	81,800	1,000	2,41,000
	Total	29,86,200	81,800	1,000	30,69,000
	IRRIGATION, &c., CAPITAL ACCOUNTS CHARGED TO REVENUE.				
16B.	Construction of Irrigation, &c., Works financed from ordinary Revenue	46,000	—	—	46,000
	DEBT SERVICES.				
19.	Interest on Ordinary Debt	*—3,08,000*	—	—	*—3,08,000*
20.	Interest on other obligations	64,000	—	—	64,000
21.	Reduction or avoidance of Debt	2,59,000	—	—	2,59,000
	Total	15,000	—	—	15,000
	CIVIL ADMINISTRATION.				
22.	General Administration	68,19,000	3,12,600	4,000	71,35,600
24.	Administration of Justice	31,29,000	1,30,800	1,600	32,61,400
25.	Jails and Convict Settlements	10,96,000	23,100	300	11,19,400
26.	Police	62,96,800	1,59,700	2,000	64,58,500
30.	Scientific Departments	15,000	—	—	15,000
31.	Education	57,84,000	93,000	1,200	58,78,200
32.	Medical	14,66,200	44,000	500	15,10,700
33.	Public Health	4,76,000	5,300	100	4,81,400
34.	Agriculture	18,56,900	63,700	800	19,21,400
35.	Industries	2,67,000	—	—	2,67,000
37.	Miscellaneous Departments	1,62,000	14,200	200	1,76,400
	Total	2,73,67,900	8,46,400	10,700	2,82,25,000
	CIVIL WORKS.				
41.	Civil Works	73,97,000	69,700	900	74,67,600
	MISCELLANEOUS.				
43.	Famine	5,00,000	—	—	5,00,000
45.	Superannuation Allowances and Pensions	19,08,000	8,63,200	10,700	27,81,900
46.	Stationery and Printing	5,99,400	9,600	100	6,09,100
47.	Miscellaneous	8,10,000	5,700	100	8,15,800
	Total	38,17,400	8,78,500	10,900	47,06,800
	Total Expenditure charged to Revenue	5,01,42,900	19,94,200	24,900	5,21,62,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A.	Capital Outlay on Forests	66,000	—	—	66,000
55.	Construction of Irrigation Works	19,65,000	—	—	19,65,000
60.	Civil Works	10,42,000	—	—	10,42,000
60B.	Commuted Value of Pensions	10,19,000	—	—	10,19,000
	Total Capital Expenditure not charged to Revenue	40,92,000	—	—	40,92,000

REVISED ESTIMATE of the REVENUE of the Government of ASSAM in India and in England for 1930-31.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	4,20,000	—	4,20,000
V.	Land Revenue	1,29,75,000	—	1,29,75,000
VI.	Excise	59,00,000	—	59,00,000
VII.	Stamps	20,50,000	—	20,50,000
VIII.	Forest	22,63,000	—	22,63,000
IX.	Registration	2,13,000	—	2,13,000
	Total	2,38,21,000	—	2,38,21,000
	INTEREST RECEIPTS.			
XVI.	Interest	2,33,000	—	2,33,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	2,18,000	—	2,18,000
XVIII.	Jails and Convict Settlements	82,000	—	82,000
XIX.	Police	2,65,000	—	2,65,000
XXI.	Education	3,09,000	—	3,09,000
XXII.	Medical	2,03,000	—	2,03,000
XXIII.	Public Health	97,000	—	97,000
XXIV.	Agriculture	1,40,000	—	1,40,000
XXV.	Industries	6,000	—	6,000
XXVI.	Miscellaneous Departments	44,000	—	44,000
	Total	13,64,000	—	13,64,000
	CIVIL WORKS.			
XXX.	Civil Works	6,12,000	—	6,12,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	13,000	1,000	14,000
XXXIV.	Stationery and Printing	44,000	—	44,000
XXXV.	Miscellaneous	1,35,000	—	1,35,000
	Total	1,92,000	1,000	1,93,000
	Total Revenue	2,62,22,000	1,000	2,62,23,000

REVISED ESTIMATE of the EXPENDITURE of the Government of ASSAM in India and in England for 1930–31.

HEADS OF EXPENDITURE.

		India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.				
5.	Land Revenue	21,53,000	10,000	—	21,63,000
6.	Excise	8,47,000	20,000	—	8,67,000
7.	Stamps	65,000	—	—	65,000
8.	Forest	19,32,000	70,000	—	20,02,000
9.	Registration	1,71,000	—	—	1,71,000
	Total	51,68,000	1,00,000	—	52,68,000
	FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A.	Forest Capital Outlay	1,84,000	—	—	1,84,000
	RAILWAY REVENUE ACCOUNT.				
10.	State Railways	49,000	—	—	49,000
11.	Subsidised Companies	9,000	—	—	9,000
12.	Miscellaneous Railway Expenditure	2,000	—	—	2,000
	Total	60,000	—	—	60,000
	IRRIGATION, &c., REVENUE ACCOUNT.				
15B.	Navigation, &c., Works	1,11,000	—	—	1,11,000
	DEBT SERVICES.				
19.	Interest on Ordinary Debt	*—61,000*	—	—	*—61,000*
	CIVIL ADMINISTRATION.				
22.	General Administration	27,40,000	2,39,000	2,000	29,81,000
24.	Administration of Justice	11,54,000	38,000	—	11,92,000
25.	Jails and Convict Settlements	5,05,000	—	—	5,05,000
26.	Police	29,15,000	91,000	1,000	30,07,000
27.	Ports and Pilotage	40,000	—	—	40,000
30.	Scientific Departments	12,000	—	—	12,000
31.	Education	34,79,000	43,000	—	35,22,000
32.	Medical	13,05,000	33,000	—	13,38,000
33.	Public Health	7,92,000	13,000	—	8,05,000
34.	Agriculture	8,31,000	16,000	—	8,47,000
35.	Industries	2,15,000	3,000	—	2,18,000
37.	Miscellaneous Departments	39,000	8,000	—	47,000
	Total	1,40,27,000	4,84,000	3,000	1,45,14,000
	CIVIL WORKS.				
41.	Civil Works	57,53,000	75,000	—	58,28,000
	MISCELLANEOUS.				
43.	Famine	9,000	—	—	9,000
45.	Superannuation Allowances and Pensions	7,64,000	3,93,000	3,000	11,60,000
46.	Stationery and Printing	4,19,000	—	—	4,19,000
47.	Miscellaneous	4,29,000	—	—	4,29,000
	Total	16,21,000	3,93,000	3,000	20,17,000
	Total Expenditure charged to Revenue	2,68,63,000	10,52,000	6,000	2,79,21,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A.	Capital outlay on Forests	62,000	—	—	62,000
60.	Civil Works	27,50,000	—	—	27,50,000
60B.	Payment of Commuted Value of Pension	1,64,000	—	—	1,64,000
	Total Capital Expenditure not charged to Revenue	29,76,000	—	—	29,76,000

REVISED ESTIMATE of the REVENUE of the Government of COORG in India and in England for 1930–31.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	3,89,000	—	3,89,000
VI.	Excise	3,38,000	—	3,38,000
VII.	Stamps	1,02,400	—	1,02,400
VIII.	Forest	3,24,700	—	3,24,700
IX.	Registration	6,700	—	6,700
	Total	11,60,800	—	11,60,800
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	7,000	—	7,000
XVIII.	Jails and Convict Settlements	200	—	200
XIX.	Police	300	—	300
XXI.	Education	13,000	—	13,000
XXII.	Medical	9,100	—	9,100
XXIII.	Public Health	100	—	100
XXIV.	Agriculture	100	—	100
XXVI.	Miscellaneous Departments	31,800	—	31,800
	Total	61,600	—	61,600
	CIVIL WORKS.			
XXX.	Civil Works	19,700	—	19,700
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	300	—	300
XXXIV.	Stationery and Printing	1,300	—	1,300
XXXV.	Miscellaneous	1,300	—	1,300
	Total	2,900	—	2,900
	Total Revenue	12,45,000	—	12,45,000

REVISED ESTIMATE of the EXPENDITURE of the Government of COORG in India and in England for 1930–31.

HEADS OF EXPENDITURE.	India.	England.	Exchange,	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	94,000	—	—	94,000
6. Excise	12,500	—	—	12,500
7. Stamps	2,700	—	—	2,700
8. Forest	2,48,100	4,200	—	2,52,300
9. Registration	2,200	—	—	2,200
Total	3,59,500	4,200	—	3,63,700
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	61,400	—	—	61,400
IRRIGATION, &c., REVENUE ACCOUNT.				
15A. Irrigation Works	9,000	—	—	9,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—14,400*	—	—	*—14,400*
CIVIL ADMINISTRATION.				
22. General Administration	1,46,000	5,200	—	1,51,200
24. Administration of Justice	56,200	—	—	56,200
25. Jails and Convict Settlements	11,700	—	—	11,700
26. Police	1,01,500	—	—	1,01,500
31. Education	1,64,700	300	—	1,65,000
32. Medical	91,600	4,900	—	96,500
33. Public Health	18,000	—	—	18,000
34. Agriculture	35,100	—	—	35,100
37. Miscellaneous Departments	2,100	—	—	2,100
Total	6,26,900	10,400	—	6,37,300
CIVIL WORKS.				
41. Civil Works	3,84,700	4,400	—	3,89,100
MISCELLANEOUS.				
45. Superannuation Allowances and Pensions	39,500	17,200	200	56,900
46. Stationery and Printing	20,500	—	—	20,500
47. Miscellaneous	16,800	—	—	16,800
Total	76,800	17,200	200	94,200
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commuted value of Pensions financed from ordinary Revenue	34,700	—	—	34,700
Total Expenditure charged to Revenue	15,38,600	36,200	200	15,75,000

(48.) Ps. 9230. Wt. 524—1009/250. 250 6/31. I.O.P.

REVISED ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

Governor-General of India in Council, and of the Local Governments

For the Year 1931–32.

India Office,
27th May, 1932.

S. F. STEWART,
Under Secretary of State for India.

LONDON
PRINTED AND PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE
To be purchased directly from H.M. STATIONERY OFFICE at the following addresses
Adastral House, Kingsway, London, W.C.2; 120, George Street, Edinburgh
York Street, Manchester; 1, St. Andrew's Crescent, Cardiff
15, Donegall Square West, Belfast
or through any Bookseller
1932
Price 1s. 6d. Net
88—801—0—32

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in

HEADS OF REVENUE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs	—	1,000	*—11,000*	5,03,54,000	17,68,92,000	14,17,85,000	—
II. Taxes on Income	6,13,57,000	1,92,000	10,63,000	1,72,03,000	4,23,00,000	—	1,05,10,000
III. Salt	1,98,45,000	—	—	1,77,34,000	1,93,79,000	2,44,85,000	*—9,000*
IV. Opium	—	—	—	—	—	—	1,98,24,000
V. Land Revenue	6,38,000	7,71,000	17,19,000	—	—	—	—
VI. Excise	28,01,000	5,88,000	9,06,000	—	3,20,000	—	—
VII. Stamps	12,09,000	1,72,000	9,28,000	2,000	2,51,000	—	—
VIII. Forest	16,42,000	28,000	7,50,000	—	—	—	—
IX. Registration	76,000	6,000	67,000	—	—	—	—
X. Payments from Indian States	55,09,000	—	—	9,97,000	13,40,000	68,000	2,19,000
TOTAL	9,30,77,000	17,58,000	54,22,000	8,62,90,000	24,04,82,000	16,63,38,000	3,05,44,000
Railways.							
XI. State Railways—Gross Receipts	86,68,53,000	—	—	—	—	—	—
Deduct—Working Expenses	*-62,29,05,000*	—	—	—	—	—	—
Surplus profits paid to Companies	*—82,75,000*	—	—	—	—	—	—
Net Receipts	23,56,73,000	—	—	—	—	—	—
XII. Subsidised Companies	18,11,000	—	—	—	—	—	—
XIIA. Miscellaneous Railway Receipts	1,11,18,000	—	—	—	—	—	—
XIIB. Transfers from Railway Reserve Fund	4,95,06,000	—	—	—	—	—	—
XIIC. Withdrawals from Railway Depreciation Fund	4,52,02,000	—	—	—	—	—	—
TOTAL	34,33,10,000	—	—	—	—	—	—
Irrigation, &c., Works.							
XIII. Works for which Capital Accounts are kept (Net)	52,000	*—12,000*	8,96,000	—	—	—	—
XIV. Works for which no Capital Accounts are kept	2,000	1,000	—	—	—	—	—
TOTAL	54,000	*—11,000*	8,96,000	—	—	—	—
Posts and Telegraphs.							
XV. Posts and Telegraphs—Gross Receipts	10,70,03,000	—	—	—	—	—	—
Deduct—Working Expenses	*-11,02,70,000*	—	—	—	—	—	—
Net Receipts	*—32,67,000*	—	—	—	—	—	—
Interest Receipts.							
XVI. Interest	22,59,000	34,000	90,000	5,17,000	12,97,000	10,38,000	24,000
Civil Administration.							
XVII. Admin. of Justice	72,000	32,000	1,74,000	—	4,000	—	—
XVIII. Jails and Convict Settlements	2,86,000	7,000	1,06,000	—	—	—	—
XIX. Police	5,46,000	8,000	10,000	—	5,000	—	—
XX. Ports and Pilotage	17,44,000	—	—	4,000	2,12,000	—	—
XX (1). Lighthouses and Lightships	2,49,000	—	—	1,89,000	4,60,000	—	—
XXI. Education	1,13,000	48,000	61,000	—	—	—	2,000
XXII. Medical	2,66,000	6,000	80,000	—	9,000	—	1,000
XXIII. Public Health	3,08,000	—	9,000	1,000	79,000	—	—
XXIV. Agriculture	18,10,000	13,000	34,000	—	—	—	—
XXV. Industries	19,000	—	—	—	—	—	—
XXVI. Miscellaneous Depts.	15,29,000	4,000	67,000	1,21,000	1,46,000	—	35,000
XXVIA. Indian Stores Dept.	2,71,000	—	—	—	—	—	—
TOTAL	72,13,000	1,18,000	5,41,000	3,15,000	9,15,000	—	38,000
Carried forward	44,26,46,000	18,99,000	69,49,000	8,71,22,000	24,26,94,000	16,73,76,000	3,06,06,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1931–32.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,69,000	8,24,25,000	10,000	—	1,02,30,000	—	46,22,55,000	—	—	46,22,55,000
68,83,000	2,04,70,000	68,29,000	45,70,000	16,44,000	28,000	17,30,49,000	—	—	17,30,49,000
—	37,32,000	*—2,94,000*	*—1,000*	*—68,000*	—	8,48,03,000	—	—	8,48,03,000
—	—	—	—	—	—	1,98,24,000	—	—	1,98,24,000
—	—	—	—	—	—	31,28,000	—	—	31,28,000
—	—	—	—	—	—	46,15,000	—	—	46,15,000
—	—	—	—	—	—	25,62,000	8,000	—	25,70,000
—	—	—	—	—	—	24,20,000	3,000	—	24,23,000
—	—	—	—	—	—	1,49,000	—	—	1,49,000
1,45,000	5,000	96,000	2,39,000	5,000	—	86,23,000	—	—	86,23,000
75,97,000	10,66,32,000	66,41,000	48,08,000	1,18,11,000	28,000	76,14,28,000	11,000	—	76,14,39,000
—	—	—	—	—	—	86,68,53,000	6,43,000	4,000	86,75,00,000
—	—	—	—	—	—	*-62,29,05,000*	*—53,58,000*	*—37,000*	*-62,83,00,000*
—	—	—	—	—	—	*—82,75,000*	—	—	*—82,75,000*
—	—	—	—	—	—	23,56,73,000	*—47,15,000*	*—33,000*	23,09,25,000
—	—	—	—	—	—	18,11,000	88,000	1,000	19,00,000
—	—	—	—	—	—	1,11,18,000	—	—	1,11,18,000
—	—	—	—	—	—	4,95,06,000	—	—	4,95,06,000
—	—	—	—	—	—	4,52,02,000	—	—	4,52,02,000
—	—	—	—	—	—	34,33,10,000	*—46,27,000*	*—32,000*	33,86,51,000
—	—	—	—	—	—	9,36,000	—	—	9,36,000
—	—	—	—	—	—	3,000	—	—	3,000
—	—	—	—	—	—	9,39,000	—	—	9,39,000
—	—	—	—	—	—	10,70,03,000	—	—	10,70,03,000
—	—	—	—	—	—	*-11,02,70,000*	*—9,80,000*	*—7,000*	*-11,12,57,000*
—	—	—	—	—	—	*—32,67,000*	*—9,80,000*	*—7,000*	*—42,54,000*
56,75,000	1,43,000	53,000	15,000	25,000	11,000	1,11,81,000	1,12,29,000	79,000	2,24,89,000
—	—	—	—	—	—	2,82,000	2,000	—	2,84,000
—	—	—	—	—	—	3,99,000	—	—	3,99,000
—	—	—	—	—	—	5,69,000	—	—	5,69,000
—	26,000	—	—	—	—	19,86,000	—	—	19,86,000
—	2,16,000	—	—	—	—	11,14,000	—	—	11,14,000
11,000	—	—	1,000	—	—	2,36,000	—	—	2,36,000
—	—	—	—	—	—	3,62,000	1,000	—	3,63,000
—	—	—	—	—	—	3,97,000	—	—	3,97,000
—	—	—	—	—	—	18,57,000	—	—	18,57,000
—	—	—	—	—	—	19,000	—	—	19,000
17,000	23,000	43,000	3,000	10,000	—	19,98,000	16,000	—	20,14,000
—	—	—	—	—	—	2,71,000	—	—	2,71,000
28,000	2,65,000	43,000	4,000	10,000	—	94,90,000	19,000	—	95,09,000
1,33,00,000	10,70,40,000	67,37,000	48,27,000	1,18,46,000	39,000	1,12,30,81,000	56,52,000	40,000	1,12,87,73,000

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in each of the

HEADS OF REVENUE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward - -	44,26,46,000	18,99,000	69,49,000	8,71,22,000	24,26,94,000	16,73,76,000	3,06,06,000
Currency and Mint.							
XXVII. Currency - -	1,75,55,000	1,000	6,000	15,000	97,000	10,000	14,000
XXVIII. Mint - -	2,72,000	—	—	—	5,10,000	—	—
TOTAL - -	1,78,27,000	1,000	6,000	15,000	6,07,000	10,000	14,000
Civil Works.							
XXX. Civil Works -	15,42,000	72,000	54,000	20,000	2,64,000	2,90,000	—
Miscellaneous.							
XXXIII. Receipts in aid of Superannuation -	2,80,000	11,000	29,000	61,000	1,80,000	1,70,000	95,000
XXXIV. Stationery and Printing	31,43,000	4,000	35,000	4,000	8,000	—	1,000
XXXV. Miscellaneous -	89,69,000	42,000	5,44,000	77,000	5,27,000	41,000	1,26,000
TOTAL - -	1,23,92,000	57,000	6,08,000	1,42,000	7,15,000	2,11,000	2,22,000
Military Receipts.							
XXXVI. Army— Effective - -	2,30,66,000	—	—	—	—	—	—
Non-effective -	18,71,000	—	—	—	—	—	—
	2,49,37,000	—	—	—	—	—	—
XXXVII. Marine - -	3,08,000.	—	—	—	—	—	—
XXXVIII. Military Engineer Services - -	36,00,000	—	—	—	—	—	—
TOTAL - -	2,88,45,000	—	—	—	—	—	—
Extraordinary Item.							
XL. Extraordinary Receipts	8,00,000	—	—	—	—	—	—
TOTAL REVENUE -	50,40,52,000	20,29,000	76,17,000	8,72,99,000	24,42,80,000	16,78,87,000	3,08,42,000

PROVINCES of BRITISH INDIA and in ENGLAND for the year 1931-32—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 1,33,00,000	Rs. 10,70,40,000	Rs. 67,37,000	Rs. 48,27,000	Rs. 1,18,46,000	Rs. 39,000	Rs. 1,12,30,81,000	Rs. 56,52,000	Rs. 40,000	Rs. 1,12,87,73,000
6,000	30,000	2,000	3,000	4,000	—	1,77,43,000	—	—	1,77,43,000
—	—	—	—	—	—	7,82,000	—	—	7,82,000
6,000	30,000	2,000	3,000	4,000	—	1,85,25,000	—	—	1,85,25,000
26,000	14,000	40,000	7,000	11,000	—	23,40,000	—	—	23,40,000
78,000	68,000	66,000	55,000	28,000	1,000	11,22,000	3,15,000	2,000	14,39,000
5,000	24,000	—	1,000	—	—	32,25,000	27,000	—	32,52,000
1,14,000	55,000	46,000	19,000	14,000	1,000	1,05,75,000	5,63,000	4,000	1,11,42,000
1,97,000	1,47,000	1,12,000	75,000	42,000	2,000	1,49,22,000	9,05,000	6,000	1,58,33,000
—	—	—	—	—	—	2,30,66,000	38,85,000	27,000	2,69,78,000
—	—	—	—	—	—	18,71,000	78,27,000	55,000	97,53,000
—	—	—	—	—	—	2,49,37,000	1,17,12,000	82,000	3,67,31,000
—	—	—	—	—	—	3,08,000	21,000	—	3,29,000
—	—	—	—	—	—	36,00,000	—	—	36,00,000
—	—	—	—	—	—	2,88,45,000	1,17,33,000	82,000	4,06,60,000
—	—	—	—	—	—	8,00,000	7,58,000	5,000	15,63,000
1,35,29,000	10,72,31,000	68,91,000	49,12,000	1,19,03,000	41,000	1,18,85,13,000	1,90,48,000	1,33,000	1,20,76,94,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenues.							
1. Customs	1,70,000	9,000	14,000	27,04,000	26,13,000	23,00,000	—
2. Taxes on Income	12,18,000	20,000	72,000	9,62,000	17,24,000	—	7,25,000
3. Salt	58,89,000	—	—	20,25,000	30,66,000	2,94,000	—
4. Opium	—	—	—	—	—	—	80,20,000
5. Land Revenue	2,20,000	3,61,000	3,78,000	—	—	—	—
6. Excise	6,08,000	42,000	5,84,000	—	1,54,000	—	—
7. Stamps	9,000	3,000	17,000	—	11,000	—	—
8. Forest	22,44,000	36,000	7,37,000	—	—	—	—
9. Registration	12,000	3,000	14,000	—	—	—	—
TOTAL	1,03,70,000	4,74,000	18,16,000	56,91,000	75,68,000	25,94,000	87,45,000
Forest and Other Capital Outlay charged to Revenue.							
3A. Capital outlay on Salt Works	47,000	—	—	—	—	—	—
8A. Forest Capital outlay	57,000	—	18,000	—	—	—	—
TOTAL	1,04,000	—	18,000	—	—	—	—
Railway Revenue Account.							
10. State Railways:— Interest on Debt	20,31,31,000	—	—	—	—	—	—
Interest on Capital contributed by Companies	4,20,000	—	—	—	—	—	—
11. Subsidised Companies	8,20,000	—	—	—	—	—	—
12. Miscellaneous Railway Expenditure	36,44,000	—	—	—	—	—	—
TOTAL	20,80,15,000	—	—	—	—	—	—
Irrigation, &c., Revenue Account.							
14. Works for which Capital Accounts are kept—Interest on Debt	1,15,000	1,48,000	10,18,000	—	—	—	—
15. Other Revenue Expenditure	38,000	1,48,000	4,01,000	15,000	—	—	—
TOTAL	1,53,000	2,96,000	14,19,000	15,000	—	—	—
Irrigation, &c., Capital Outlay charged to Revenue.							
16. Construction of Irrigation Works financed from Ordinary Revenue	14,000	1,56,000	15,000	—	—	—	—
Posts and Telegraphs Revenue Account.							
17. Posts and Telegraphs—Interest on Debt:— Indian Posts and Telegraphs Department	86,35,000	—	—	—	—	—	—
Indo-European Telegraph Department	—	—	—	—	—	—	—
TOTAL	86,35,000	—	—	—	—	—	—
Carried forward	22,72,91,000	9,26,000	32,68,000	57,06,000	75,68,000	25,94,000	87,45,000

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1931–32.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
26,000	10,50,000	22,000	—	—	—	89,08,000	2,36,000	1,000	91,45,000
6,98,000	9,31,000	3,70,000	3,68,000	1,35,000	2,000	72,25,000	1,00,000	1,000	73,26,000
—	1,50,000	76,000	—	—	—	1,15,00,000	1,11,000	1,000	1,16,12,000
—	—	—	—	—	—	80,20,000	96,000	1,000	81,17,000
—	—	—	—	—	—	9,59,000	—	—	9,59,000
2,40,000	—	—	—	—	—	16,28,000	9,000	—	16,37,000
—	—	—	—	—	—	40,000	11,000	—	51,000
—	—	—	—	—	—	30,17,000	1,61,000	1,000	31,79,000
—	—	—	—	—	—	29,000	—	—	29,000
9,64,000	21,31,000	4,68,000	3,68,000	1,35,000	2,000	4,13,26,000	7,24,000	5,000	4,20,55,000
—	—	—	—	—	—	47,000	—	—	47,000
—	—	—	—	—	—	75,000	—	—	75,000
—	—	—	—	—	—	1,22,000	—	—	1,22,000
—	—	—	—	—	—	20,31,31,000	11,50,83,000	8,05,000	31,90,19,000
—	—	—	—	—	—	4,20,000	1,32,77,000	93,000	1,37,90,000
—	—	—	—	—	—	8,20,000	—	—	8,20,000
—	—	—	—	—	—	36,44,000	13,69,000	9,000	50,22,000
—	—	—	—	—	—	20,80,15,000	12,97,29,000	9,07,000	33,86,51,000
—	—	—	—	—	—	12,81,000	—	—	12,81,000
4,000	36,000	1,000	—	—	—	6,43,000	52,000	—	6,95,000
4,000	36,000	1,000	—	—	—	19,24,000	52,000	—	19,76,000
—	—	—	—	—	—	1,85,000	—	—	1,85,000
—	—	—	—	—	—	86,35,000	—	—	86,35,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	86,35,000	—	—	86,35,000
9,68,000	21,67,000	4,69,000	3,68,000	1,35,000	2,000	26,02,07,000	13,05,05,000	9,12,000	39,16,24,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	22,72,91,000	9,26,000	32,68,000	57,06,000	75,68,000	25,94,000	87,45,000
Posts and Telegraphs Capital Outlay charged to Revenue.							
18. Capital outlay on Posts and Telegraphs :—							
Indian Posts and Telegraphs Department -	10,39,000	—	—	—	—	—	—
Indo-European Telegraph Department - -	*—58,55,000*	—	—	—	—	—	—
TOTAL - -	*—48,16,000*	—	—	—	—	—	—
Debt Services.							
19. Interest on Ordinary Debt -	10,69,54,000	3,76,000	1,84,000	1,48,02,000	9,18,40,000	48,00,000	73,70,000
Deduct—Amount chargeable to							
Railways - -	*—20,31,31,000*	—	—	—	—	—	—
Irrigation - -	*—1,15,000*	*—1,48,000*	*—10,18,000*	—	—	—	—
Posts and Telegraphs -	*—87,79,000*	—	—	—	—	—	—
Other Commercial Depts.	*—19,29,000*	—	*—24,000*	—	*—4,86,000*	—	—
Provincial Loans Fund -	*—7,26,00,000*	—	—	—	—	—	—
Remainder chargeable to Ordinary Debt - -	*—17,96,00,000*	2,28,000	*—8,58,000*	1,48,02,000	9,13,54,000	48,00,000	73,70,000
20. Interest on other obligations	7,21,31,000	30,000	65,000	17,78,000	21,46,000	20,66,000	20,21,000
21. Reduction or avoidance of debt	6,89,38,000	—	—	—	—	—	—
TOTAL - -	*—3,85,31,000*	2,58,000	*—7,93,000*	1,65,80,000	9,35,00,000	68,66,000	93,91,000
Civil Administration.							
22. General Administration -	1,18,51,000	1,33,000	18,83,000	38,000	1,70,000	21,000	6,13,000
23. Audit - - -	37,26,000	—	41,000	8,01,000	11,76,000	8,74,000	5,15,000
24. Administration of Justice -	6,27,000	66,000	7,15,000	—	15,000	39,000	—
25. Jails and Convict Settlements	28,52,000	1,97,000	7,97,000	—	—	—	—
26. Police - - -	31,08,000	11,67,000	33,90,000	—	6,44,000	93,000	25,000
27. Ports and Pilotage - -	16,52,000	—	—	27,000	5,67,000	—	—
27(i) Lighthouses and Lightships	6,24,000	—	—	76,000	1,41,000	—	—
28. Ecclesiastical - -	8,25,000	36,000	78,000	1,72,000	3,40,000	—	3,08,000
29. Political - - -	72,06,000	14,84,000	24,74,000	2,19,000	16,78,000	—	1,71,000
29A. Frontier Watch and Ward -	—	35,10,000	1,26,59,000	—	—	—	—
30. Scientific Departments -	79,77,000	9,000	5,000	—	5,000	—	—
31. Education - - -	21,05,000	3,33,000	18,90,000	—	26,000	—	18,00,000
32. Medical - - -	18,19,000	3,11,000	6,73,000	—	1,000	—	—
33. Public Health - -	14,30,000	14,000	1,00,000	21,000	1,31,000	—	—
34. Agriculture - - -	29,92,000	1,03,000	2,25,000	—	1,000	—	—
35. Industries - - -	1,95,000	—	—	—	—	—	—
36. Aviation - - -	11,71,000	—	—	—	—	—	—
37. Miscellaneous Departments -	12,62,000	76,000	51,000	5,28,000	5,66,000	3,72,000	4,52,000
37A. Indian Stores Department -	7,83,000	—	—	—	—	—	—
TOTAL - -	5,22,05,000	74,39,000	2,49,81,000	18,82,000	54,61,000	13,99,000	38,84,000
Currency and Mint.							
38. Currency - - -	26,85,000	2,000	5,000	3,17,000	6,24,000	—	2,96,000
39. Mint - - - -	39,91,000	—	—	—	16,68,000	—	—
TOTAL - -	66,76,000	2,000	5,000	3,17,000	22,92,000	—	2,96,000
Civil Works.							
41. Civil Works - - -	1,58,05,000	6,83,000	38,22,000	1,22,000	6,89,000	8,34,000	—
Miscellaneous.							
43A. Famine Relief - -	1,18,000	—	19,000	—	—	—	—
44. Territorial and Political Pensions - - -	2,00,000	37,000	51,000	5,34,000	3,41,000	6,49,000	6,87,000
45. Superannuation Allowances and Pensions - -	*—28,51,000*	92,000	5,24,000	7,81,000	11,93,000	17,04,000	9,70,000
46. Stationery and Printing -	44,52,000	1,000	1,22,000	24,000	45,000	2,000	14,000
47. Miscellaneous - -	18,36,000	2,40,000	1,70,000	4,000	103,000	9,000	34,000
TOTAL - -	37,55,000	3,70,000	8,86,000	13,43,000	16,82,000	23,64,000	17,05,000
Carried forward - -	26,23,85,000	96,78,000	3,21,69,000	2,59,50,000	11,11,92,000	1,40,57,000	2,40,21,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1931–32—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,68,000	21,67,000	4,69,000	3,68,000	1,35,000	2,000	26,02,07,000	13,05,05,000	9,12,000	39,16,24,000
—	—	—	—	—	—	10,39,000	—	—	10,39,000
—	—	—	—	—	—	*—58,55,000*	—	—	*—58,55,000*
—	—	—	—	—	—	*—48,16,000*	—	—	*—48,16,000*
69,52,000	57,11,000	11,84,000	16,50,000	1,54,000	2,000	24,19,79,000	20,75,48,000	14,52,000	45,09,79,000
—	—	—	—	—	—	*—20,31,31,000*	*—11,50,83,000*	*—8,05,000*	*—31,90,19,000*
—	—	—	—	—	—	*—12,81,000*	—	—	*—12,81,000*
—	—	—	—	—	—	*—87,79,000*	—	—	*—87,79,000*
—	—	—	—	—	—	*—24,39,000*	—	—	*—24,39,000*
—	—	—	—	—	—	*—7,26,00,000*	—	—	*—7,26,00,000*
69,52,000	57,11,000	11,84,000	16,50,000	1,54,000	2,000	*—4,62,51,000*	9,24,65,000	6,47,000	4,68,61,000
11,62,000	5,90,000	8,47,000	8,10,000	3,14,000	21,000	8,39,81,000	4,97,000	3,000	8,44,81,000
—	—	—	—	—	—	6,89,38,000	—	—	6,89,38,000
81,14,000	63,01,000	20,31,000	24,60,000	4,68,000	23,000	10,66,68,000	9,29,62,000	6,50,000	20,02,80,000
—	2,05,000	—	—	—	—	1,49,14,000	51,88,000	36,000	2,01,38,000
8,21,000	9,09,000	4,06,000	3,46,000	2,70,000	—	99,05,000	3,58,000	3,000	1,02,66,000
—	—	—	—	—	—	14,62,000	1,07,000	1,000	15,70,000
—	—	—	—	—	—	38,46,000	44,000	—	38,90,000
17,000	3,000	2,000	—	—	—	84,49,000	2,22,000	2,000	86,73,000
—	1,05,000	—	—	—	—	23,51,000	3,44,000	2,000	26,97,000
—	2,54,000	19,000	—	—	—	11,14,000	—	—	11,14,000
2,81,000	1,08,000	33,000	79,000	17,000	—	22,77,000	7,65,000	5,000	30,47,000
12,89,000	2,42,000	1,23,000	41,000	1,91,000	—	1,51,18,000	12,90,000	9,000	1,64,17,000
—	58,37,000	—	—	18,93,000	—	2,38,99,000	1,10,000	1,000	2,40,10,000
—	—	—	—	—	—	79,96,000	9,42,000	7,000	89,45,000
17,000	—	9,000	—	1,000	—	61,81,000	86,000	1,000	62,68,000
12,000	—	—	—	55,000	—	28,71,000	1,91,000	1,000	30,63,000
—	—	—	—	4,000	—	17,00,000	1,37,000	1,000	18,38,000
—	—	—	—	—	—	33,21,000	1,65,000	1,000	34,87,000
—	—	—	—	—	—	1,95,000	31,000	—	2,26,000
—	—	—	—	—	—	11,71,000	8,13,000	6,000	19,90,000
2,88,000	2,77,000	3,20,000	2,05,000	1,31,000	—	45,28,000	1,52,000	1,000	46,81,000
—	—	—	—	—	—	7,83,000	1,36,000	1,000	9,20,000
27,25,000	79,40,000	9,12,000	6,71,000	25,82,000	—	11,20,81,000	1,10,81,000	78,000	12,32,40,000
2,19,000	3,03,000	85,000	35,000	30,000	2,000	46,03,000	39,000	—	46,42,000
—	—	—	—	—	—	56,59,000	99,000	1,000	57,59,000
2,19,000	3,03,000	85,000	35,000	30,000	2,000	1,02,62,000	1,38,000	1,000	1,04,01,000
51,000	50,000	72,000	18,000	41,000	1,000	2,21,88,000	79,000	1,000	2,22,68,000
—	—	—	—	—	—	1,37,000	—	—	1,37,000
54,000	1,45,000	45,000	3,72,000	7,000	1,000	31,23,000	1,07,000	1,000	32,31,000
7,58,000	2,10,000	3,23,000	1,81,000	98,000	1,000	39,84,000	2,19,29,000	1,53,000	2,60,66,000
8,000	39,000	8,000	2,000	2,000	—	47,19,000	6,51,000	5,000	53,75,000
32,000	10,000	2,000	25,01,000	15,000	—	49,56,000	20,27,000	14,000	69,97,000
8,52,000	4,04,000	3,78,000	30,56,000	1,22,000	2,000	1,69,19,000	2,47,14,000	1,73,000	4,18,06,000
1,29,29,000	1,71,65,000	39,47,000	66,08,000	33,78,000	30,000	52,35,09,000	25,94,79,000	18,15,000	78,48,03,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	26,23,85,000	96,78,000	3,21,69,000	2,59,50,000	11,11,92,000	1,40,57,000	2,40,21,000
Miscellaneous Capital Outlay charged to Revenue.							
45A. Commuted value of pensions financed from Ordinary Revenue - - - -	2,00,000	—	—	—	—	—	—
Military Services.							
48. Army—Effective - -	34,73,70,000	—	—	—	—	—	—
Non-effective -	3,60,29,000	—	—	—	—	—	—
TOTAL - -	38,33,99,000	—	—	—	—	—	—
49. Marine - - - -	43,85,000	—	—	—	—	—	—
50. Military Engineer Services -	4,60,02,000	—	—	—	—	—	—
50A. Transfers to Military Reserve Fund - - -	18,98,000	—	—	—	—	—	—
TOTAL - -	43,56,84,000	—	—	—	—	—	—
Extraordinary Items.							
52. Extraordinary payments -	9,75,000	—	—	—	—	—	—
TOTAL EXPENDITURE CHARGED TO REVENUE - -	69,92,44,000	96,78,000	3,21,69,000	2,59,50,000	11,11,92,000	1,40,57,000	2,40,21,000
Capital Expenditure not charged to Revenue.							
52B. Capital outlay on Security Printing Press - -	—	—	—	—	*—3,94,000*	—	—
53. Construction of State Railways	5,63,11,000	—	—	—	—	—	—
55. Construction of Irrigation Works - - -	—	—	15,000	—	—	—	—
56. Capital outlay on Posts and Telegraphs:—							
Indian Posts and Telegraphs Department -	29,20,000	—	—	—	—	—	—
Indo-European Telegraph Department - -	54,42,000	—	—	—	—	—	—
TOTAL - -	83,62,000	—	—	—	—	—	—
56E 1. Capital outlay on Vizagapatam Port - -	36,35,000	—	—	—	—	—	—
56E 2. Capital outlay on Lighthouses and Lightships -	*—12,000*	—	—	—	2,000	—	—
56F. Currency Capital outlay -	—	—	—	—	1,000	—	—
57. Initial Expenditure on New Capital at Delhi - -	10,95,000	—	—	—	—	—	—
60B. Commuted value of Pensions	38,26,000	—	—	—	—	—	—
61. Payments to Retrenched Personnel - - -	10,00,000	—	—	—	—	—	—
TOTAL CAPITAL EXPENDITURE NOT CHARGED TO REVENUE -	7,42,17,000	—	15,000	—	*—3,91,000*	—	—

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1931–32—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 1,29,29,000	Rs. 1,71,65,000	Rs. 39,47,000	Rs. 66,08,000	Rs. 33,78,000	Rs. 30,000	Rs. 52,35,09,000	Rs. 25,94,79,000	Rs. 18,15,000	Rs. 78,48,03,000
—	—	—	—	—	—	2,00,000	—	—	2,00,000
—	—	—	—	—	—	34,73,70,000	6,94,64,000	4,86,000	41,73,20,000
—	—	—	—	—	—	3,60,29,000	4,88,58,000	3,42,000	8,52,29,000
—	—	—	—	—	—	38,33,99,000	11,83,22,000	8,28,000	50,25,49,000
—	—	—	—	—	—	43,85,000	29,07,000	20,000	73,12,000
—	—	—	—	—	—	4,60,02,000	4,96,000	3,000	4,65,01,000
—	—	—	—	—	—	18,98,000	—	—	18,98,000
—	—	—	—	—	—	43,56,84,000	12,17,25,000	8,51,000	55,82,60,000
—	—	—	—	—	—	9,75,000	40,000	—	10,15,000
1,29,29,000	1,71,65,000	39,47,000	66,08,000	33,78,000	30,000	96,03,68,000	38,12,44,000	26,66,000	1,34,42,78,000
—	—	—	—	—	—	*—3,94,000*	—	—	*—3,94,000*
—	—	—	—	—	—	5,63,11,000	2,70,00,000	1,89,000	8,35,00,000
—	—	—	—	—	—	15,000	—	—	15,000
—	—	—	—	—	—	29,20,000	46,000	—	29,66,000
—	—	—	—	—	—	54,42,000	3,55,000	—	57,97,000
—	—	—	—	—	—	83,62,000	4,01,000	—	87,63,000
—	—	—	—	—	—	36,35,000	1,17,000	—	37,52,000
—	—	4,000	—	—	—	*—6,000*	4,000	—	*—2,000*
—	—	—	—	—	—	1,000	—	—	1,000
—	—	—	—	—	—	10,95,000	1,27,000	—	12,22,000
—	—	—	—	—	—	38,26,000	—	—	38,26,000
—	—	—	—	—	—	10,00,000	—	—	10,00,000
—	—	4,000	—	—	—	7,38,45,000	2,76,49,000	1,89,000	10,16,83,000

REVISED ESTIMATE of the REVENUE of the Government of MADRAS in India and in England for 1931–32.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	3,00,000	—	3,00,000
V.	Land Revenue	7,53,87,500	—	7,53,87,500
VI.	Excise	4,05,55,400	—	4,05,55,400
VII.	Stamps	2,26,33,600	—	2,26,33,600
VIII.	Forest	44,58,700	—	44,58,700
IX.	Registration	29,33,000	—	29,33,000
	Total	14,62,68,200	—	14,62,68,200
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	*—48,48,600*	—	*—48,48,600*
XIV.	Works for which no Capital Accounts are kept	2,68,200	—	2,68,200
	Total	*—45,80,400*	—	*—45,80,400*
	INTEREST RECEIPTS.			
XVI.	Interest	31,02,200	—	31,02,200
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	13,92,000	—	13,92,000
XVIII.	Jails and Convict Settlements	7,27,800	—	7,27,800
XIX.	Police	5,93,000	—	5,93,000
XX.	Ports and Pilotage	500	—	500
XXI.	Education	7,94,400	400	7,94,800
XXII.	Medical	8,57,400	—	8,57,400
XXIII.	Public Health	2,64,700	—	2,64,700
XXIV.	Agriculture	2,69,200	—	2,69,200
XXV.	Industries	5,54,500	—	5,54,500
XXVI.	Miscellaneous Departments	43,35,700	800	43,36,500
	Total	97,89,200	1,200	97,90,400
	CIVIL WORKS.			
XXX.	Civil Works	25,07,300	400	25,07,700
	MISCELLANEOUS.			
XXXII.	Transfers from the Famine Relief Fund	300	—	300
XXXIII.	Receipts in aid of Superannuation	3,44,100	400	3,44,500
XXXIV.	Stationery and Printing	3,80,700	800	3,81,500
XXXV.	Miscellaneous	9,59,000	—	9,59,000
	Total	16,84,100	1,200	16,85,300
	Total Revenue	15,87,70,600	2,800	15,87,73,400

REVISED ESTIMATE of the EXPENDITURE of the Government of MADRAS in India and in England for 1931-32.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	25,67,800	47,800	400	26,16,000
6. Excise	37,82,700	43,200	300	38,26,200
7. Stamps	5,43,700	800	—	5,44,500
8. Forest	36,85,600	1,78,600	1,300	38,65,500
9. Registration	28,29,500	12,800	100	28,42,400
Total	1,34,09,300	2,83,200	2,100	1,36,94,600
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE:				
8A. Forest Capital Outlay	3,02,800	3,000	—	3,05,800
IRRIGATION, &C., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenues	53,79,600	—	—	53,79,600
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works	5,22,600	—	—	5,22,600
DEBT SERVICES.				
19. Interest on Ordinary Debt	64,79,800	—	—	64,79,800
20. Interest on other obligations	8,100	—	—	8,100
21. Reduction or avoidance of Debt	30,36,000	—	—	30,36,000
Total	95,23,900	—	—	95,23,900
CIVIL ADMINISTRATION.				
22. General Administration	2,68,67,800	5,77,400	4,100	2,74,49,300
24. Administration of Justice	94,95,300	2,42,800	1,800	97,39,900
25. Jails and Convict Settlements	24,97,100	34,600	300	25,32,000
26. Police	1,69,59,100	3,20,000	2,300	1,72,81,400
27. Ports and Pilotage	31,000	—	—	31,000
30. Scientific Departments	2,20,900	19,400	200	2,40,500
31. Education	2,41,19,700	2,01,600	1,500	2,43,22,800
32. Medical	86,42,100	4,57,000	3,400	91,02,500
33. Public Health	25,35,500	78,200	600	26,14,300
34. Agriculture	40,47,000	1,03,200	800	41,51,000
35. Industries	16,98,800	51,000	500	17,50,300
37. Miscellaneous Departments	51,89,400	28,000	200	52,17,600
Total	10,23,03,700	21,13,200	15,700	10,44,32,600
CIVIL WORKS.				
41. Civil Works	1,90,59,700	2,25,200	1,600	1,92,86,500
MISCELLANEOUS.				
43. Famine	300	—	—	300
45. Superannuation Allowances and Pensions	57,87,000	14,87,000	10,400	72,84,400
46. Stationery and Printing	19,57,300	2,27,800	1,600	21,86,700
47. Miscellaneous	4,22,600	200	—	4,22,800
Total	81,67,200	17,15,000	12,000	98,94,200
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commuted value of Pensions financed from ordinary Revenue	8,07,000	—	—	8,07,000
Total Expenditure charged to Revenue	15,94,75,800	43,39,600	31,400	16,38,46,800
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital outlay on Forests	9,400	—	—	9,400
55. Construction of Irrigation, &c., Works	1,06,89,700	1,33,600	900	1,08,24,200
56C. Capital outlay on Industrial Development	1,92,600	—	—	1,92,600
58. Capital outlay on Hydro-Electric Schemes	34,49,000	31,80,000	22,400	66,51,400
60B. Commuted value of Pensions	*—1,41,900*	—	—	*—1,41,900*
Total Capital Expenditure not charged to Revenue	1,41,98,800	33,13,600	23,300	1,75,35,700

REVISED ESTIMATE of the REVENUE of the Government of BOMBAY in India and in England for 1931-32.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
III.	Salt	20,000	—	20,000
V.	Land Revenue	4,86,92,000	—	4,86,92,000
VI.	Excise	3,10,96,000	800	3,10,96,800
VII.	Stamps	1,47,70,000	—	1,47,70,000
VIII.	Forest	59,16,000	—	59,16,000
IX.	Registration	10,96,000	—	10,96,000
IXA.	Scheduled Taxes	21,55,000	—	21,55,000
	Total	10,37,45,000	800	10,37,45,800
	IRRIGATION, &c. WORKS.			
XIII.	Works for which Capital Accounts are kept	26,16,000	—	26,16,000
XIV.	Works for which no Capital Accounts are kept	15,22,000	—	15,22,000
	Total	41,38,000	—	41,38,000
	INTEREST RECEIPTS.			
XVI.	Interest	1,45,11,000	—	1,45,11,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	17,52,000	—	17,52,000
XVIII.	Jails and Convict Settlements	4,59,000	—	4,59,000
XIX.	Police	8,44,000	200	8,44,200
XXI.	Education	15,35,000	—	15,35,000
XXII.	Medical	13,93,000	—	13,93,000
XXIII.	Public Health	13,20,000	—	13,20,000
XXIV.	Agriculture	3,30,000	—	3,30,000
XXV.	Industries	4,000	—	4,000
XXVI.	Miscellaneous Departments	14,84,000	—	14,84,000
	Total	91,21,000	200	91,21,200
	CIVIL WORKS.			
XXX.	Civil Works	58,24,000	—	58,24,000
XXXI.	Bombay Development Scheme	29,69,000	—	29,69,000
	Total	87,93,000	—	87,93,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	14,83,000	—	14,83,000
XXXIII.	Receipts in aid of Superannuation	13,42,000	6,000	13,48,000
XXXIV.	Stationery and Printing	3,80,000	1,000	3,81,000
XXXV.	Miscellaneous	4,06,000	—	4,06,000
	Total	36,11,000	7,000	36,18,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	8,77,000	—	8,77,000
	Total Revenue	14,47,96,000	8,000	14,48,04,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BOMBAY in India and in England for 1931–32.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	70,94,600	52,600	400	71,47,600
6. Excise	40,41,000	29,000	200	40,70,200
7. Stamps	2,42,000	—	—	2,42,000
8. Forest	40,30,000	1,32,800	900	41,63,700
9. Registration	6,23,600	16,300	100	6,40,000
9A. Scheduled Taxes	31,000	—	—	31,000
Total	1,60,62,200	2,30,700	1,600	1,62,94,500
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	64,000	—	—	64,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	59,54,000	—	—	59,54,000
15. Other Revenue Expenditure financed from ordinary Revenue	16,77,000	—	—	16,77,000
15(1). Other Revenue Expenditure financed from Famine Relief Fund	13,39,000	—	—	13,39,000
Total	89,70,000	—	—	89,70,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	1,77,94,000	—	—	1,77,94,000
20. Interest on other obligations	3,17,000	—	—	3,17,000
21. Reduction or avoidance of Debt	15,33,000	—	—	15,33,000
Total	1,96,44,000	—	—	1,96,44,000
CIVIL ADMINISTRATION.				
22. General Administration	2,19,51,000	6,23,600	4,400	2,25,79,000
24. Administration of Justice	71,77,000	2,33,000	1,600	74,11,600
25. Jails and Convict Settlements	23,50,000	50,000	300	24,00,300
26. Police	1,84,56,800	4,26,600	3,000	1,88,86,400
27. Ports and Pilotage	10,000	—	—	10,000
30. Scientific Departments	94,000	—	—	94,000
31. Education	1,99,08,000	1,51,200	1,100	2,00,60,300
32. Medical	51,77,000	1,62,700	1,200	53,40,900
33. Public Health	24,63,000	84,100	600	25,47,700
34. Agriculture	29,60,000	65,500	400	30,25,900
35. Industries	1,26,000	4,300	—	1,30,300
37. Miscellaneous Departments	5,23,000	31,000	200	5,54,200
Total	8,11,95,800	18,32,000	12,800	8,30,40,600
CIVIL WORKS.				
41. Civil Works	1,18,87,900	2,55,700	1,800	1,21,45,400
42. Bombay Development Scheme	45,31,000	—	—	45,31,000
Total	1,64,18,900	2,55,700	1,800	1,66,76,400
MISCELLANEOUS.				
43. Famine	13,000	—	—	13,000
45. Superannuation Allowances and Pensions	71,55,000	17,93,800	12,700	89,64,500
46. Stationery and Printing	13,15,000	61,600	400	13,77,000
47. Miscellaneous	8,32,000	2,000	—	8,34,000
Total	93,15,000	18,60,400	13,100	1,11,88,500
Total Expenditure charged to Revenue	15,16,69,900	41,78,800	29,300	15,58,78,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c. Works	3,50,98,000	16,08,000	17,000	3,67,23,000
56A. Capital outlay on Improvement of Public Health	4,45,000	—	—	4,45,000
59. Bombay Development Scheme	*—5,11,000*	—	—	*—5,11,000*
60. Civil Works	9,98,000	—	—	9,98,000
60A Other Provincial Works	—	—	—	—
60B. Commuted value of Pensions	10,21,000	—	—	10,21,000
Total Capital Expenditure not charged to Revenue	3,70,51,000	16,08,000	17,000	3,86,76,000

REVISED ESTIMATE of the REVENUE of the Government of BENGAL in India and in England for 1931–32.

HEADS OF REVENUE.	India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
III. Salt	3,53,000	—	3,53,000
V. Land Revenue	3,10,24,000	—	3,10,24,000
VI. Excise	1,58,00,000	—	1,58,00,000
VII. Stamps	2,77,00,000	—	2,77,00,000
VIII. Forest	16,25,000	—	16,25,000
IX. Registration	19,00,000	—	19,00,000
IXA. Scheduled Taxes	13,40,000	—	13,40,000
Total	7,97,42,000	—	7,97,42,000
RAILWAYS.			
XII. Subsidised Companies	92,000	—	92,000
IRRIGATION, &C., WORKS.			
XIII. Works for which Capital Accounts are kept	*—4,46,000*	—	*—4,46,000*
XIV. Works for which no Capital Accounts are kept	2,42,000	—	2,42,000
Total	*—2,04,000*	—	*—2,04,000*
INTEREST RECEIPTS.			
XVI. Interest	4,36,000	—	4,36,000
CIVIL ADMINISTRATION.			
XVII. Administration of Justice	10,59,000	—	10,59,000
XVIII. Jails and Convict Settlements	8,48,000	—	8,48,000
XIX. Police	13,32,000	—	13,32,000
XX. Ports and Pilotage	73,000	—	73,000
XXI. Education	13,52,000	—	13,52,000
XXII. Medical	10,54,000	—	10,54,000
XXIII. Public Health	1,69,000	—	1,69,000
XXIV. Agriculture	5,69,000	—	5,69,000
XXV. Industries	7,46,000	—	7,46,000
XXVI. Miscellaneous Departments	19,000	—	19,000
Total	72,21,000	—	72,21,000
CIVIL WORKS.			
XXX. Civil Works	18,62,000	—	18,62,000
MISCELLANEOUS.			
XXXII. Transfers from Famine Relief Fund	1,12,000	—	1,12,000
XXXIII. Receipts in aid of Superannuation	1,53,000	—	1,53,000
XXXIV. Stationery and Printing	4,76,000	1,000	4,77,000
XXXV. Miscellaneous	6,64,000	4,000	6,68,000
Total	14,05,000	5,000	14,10,000
EXTRAORDINARY ITEMS.			
XL. Extraordinary Receipts	1,80,000	—	1,80,000
Total Revenue	9,07,34,000	5,000	9,07,39,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BENGAL in India and in England for 1931–32.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	41,95,000	27,000	42,22,000
6. Excise	19,79,000	6,000	19,85,000
7. Stamps	4,43,000	—	4,43,000
8. Forest	15,44,000	90,000	16,34,000
9. Registration	19,20,000	—	19,20,000
9A. Scheduled Taxes	15,000	—	15,000
Total	1,00,96,000	1,23,000	1,02,19,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	1,73,000	—	1,73,000
IRRIGATION, &c., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	18,24,000	—	18,24,000
15. Other Revenue Expenditure financed from ordinary Revenue	11,34,000	58,000	11,92,000
Total	29,58,000	58,000	30,16,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.			
16. Construction of Irrigation, &c., Works	27,000	—	27,000
DEBT SERVICES.			
19. Interest on Ordinary Debt	*—6,79,000*	—	*—6,79,000*
20. Interest on other obligations	5,000	—	5,000
21. Reduction or avoidance of Debt	7,75,000	—	7,75,000
Total	1,01,000	—	1,01,000
CIVIL ADMINISTRATION.			
22. General Administration	1,24,44,000	6,73,000	1,31,17,000
24. Administration of Justice	1,03,07,000	3,45,000	1,06,52,000
25. Jails and Convict Settlements	37,35,000	37,000	37,72,000
26. Police	2,22,90,000	4,17,000	2,27,07,000
27. Ports and Pilotage	4,91,000	2,000	4,93,000
30. Scientific Departments	34,000	—	34,000
31. Education	1,35,42,000	2,30,000	1,37,72,000
32. Medical	52,88,000	2,14,000	55,02,000
33. Public Health	40,23,000	28,000	40,51,000
34. Agriculture	25,33,000	74,000	26,07,000
35. Industries	12,02,000	44,000	12,46,000
37. Miscellaneous Departments	2,28,000	70,000	2,98,000
Total	7,61,17,000	21,34,000	7,82,51,000
CIVIL WORKS.			
41. Civil Works	88,03,000	1,16,000	89,19,000
MISCELLANEOUS.			
43. Famine	2,75,000	—	2,75,000
45. Superannuation Allowances and Pensions	48,07,000	15,66,000	63,73,000
46. Stationery and Printing	22,05,000	9,000	22,14,000
47. Miscellaneous	9,77,000	2,000	9,79,000
Total	82,64,000	15,77,000	98,41,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.			
45A. Commutation of Pensions financed from ordinary Revenue	8,42,000	—	8,42,000
Total Expenditure charged to Revenue	10,73,81,000	40,08,000	11,13,89,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
55. Construction of Irrigation, &c., Works	22,42,000	13,000	22,55,000
60. Civil Works	8,99,000	6,000	9,05,000
Total Capital Expenditure not charged to Revenue	31,41,000	19,000	31,60,000

NOTE.—The Local Government prepared their Estimates on the basis of 1*s.* 6*d.* per rupee.

REVISED ESTIMATE of the REVENUE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1931–32.

HEADS OF REVENUE.

		India.	England.	Total.
		Rs.	Rs.	Rs.
	PRINCIPAL HEADS OF REVENUE.			
III.	Salt	5,600	—	5,600
V.	Land Revenue	5,92,77,500	—	5,92,77,500
VI.	Excise	98,46,500	—	98,46,500
VII.	Stamps	1,62,46,500	—	1,62,46,500
VIII.	Forest	45,43,600	—	45,43,600
IX.	Registration	10,90,000	—	10,90,000
	Total	9,10,09,700	—	9,10,09,700
	RAILWAYS.			
XII.	Subsidised Companies	87,000	—	87,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	97,12,400	—	97,12,400
XIV.	Works for which no Capital Accounts are kept	15,000	—	15,000
	Total	97,27,400	—	97,27,400
	INTEREST RECEIPTS.			
XVI.	Interest	15,49,000	—	15,49,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	12,69,900	—	12,69,900
XVIII.	Jails and Convict Settlements	7,17,500	—	7,17,500
XIX.	Police	1,78,200	—	1,78,200
XXI.	Education	11,14,000	—	11,14,000
XXII.	Medical	3,31,100	—	3,31,100
XXIII.	Public Health	1,43,500	—	1,43,500
XXIV.	Agriculture	5,17,700	—	5,17,700
XXV.	Industries	1,86,500	—	1,86,500
XXVI.	Miscellaneous Departments	61,100	—	61,100
	Total	45,19,500	—	45,19,500
	CIVIL WORKS.			
XXX.	Civil Works	6,89,400	—	6,89,400
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	1,97,500	—	1,97,500
XXXIV.	Stationery and Printing	5,04,600	—	5,04,600
XXXV.	Miscellaneous	9,05,300	—	9,05,300
	Total	16,07,400	—	16,07,400
	Total Revenue	10,91,89,400	—	10,91,89,400

REVISED ESTIMATE of the EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1931-32.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	91,60,100	38,900	300	91,99,300
6. Excise	12,24,500	—	—	12,24,500
7. Stamps	3,01,100	—	—	3,01,100
8. Forest	28,63,300	1,03,200	700	29,70,200
9. Registration	4,71,300	—	—	4,71,300
Total	1,40,23,300	1,42,100	1,000	1,41,66,400
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	16,500	—	—	16,500
RAILWAYS.				
10. Interest on Debt	7,800	—	—	7,800
11. Subsidised Companies	200	—	—	200
Total	8,000	—	—	8,000
IRRIGATION &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	1,07,14,800	—	—	1,07,14,800
15. Other Revenue Expenditure financed from ordinary Revenue	3,900	1,26,400	900	1,31,200
Total	1,07,18,700	1,26,400	900	1,08,46,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c. Works	1,06,700	—	—	1,06,700
DEBT SERVICES.				
19. Interest on Ordinary Debt	49,86,200	—	—	49,86,200
21. Reduction or avoidance of Debt	26,62,700	—	—	26,62,700
Total	76,48,900	—	—	76,48,900
CIVIL ADMINISTRATION.				
22. General Administration	1,33,43,400	7,64,600	5,300	1,41,13,300
24. Administration of Justice	73,65,700	2,56,800	1,800	76,24,300
25. Jails and Convict Settlements	32,23,800	20,700	100	32,44,600
26. Police	1,71,96,100	4,12,400	2,900	1,76,11,400
30. Scientific Departments	25,000	—	—	25,000
31. Education	1,96,66,100	2,33,900	1,600	1,99,01,600
32. Medical	34,53,100	1,16,000	800	35,69,900
33. Public Health	19,77,000	71,000	500	20,48,500
34. Agriculture	32,03,700	1,37,100	1,000	33,41,800
35. Industries	13,13,000	46,900	300	13,60,200
37. Miscellaneous Departments	84,000	8,800	100	92,900
Total	7,08,50,900	20,68,200	14,400	7,29,33,500
CIVIL WORKS.				
41. Civil Works	39,62,900	81,200	600	40,44,700
MISCELLANEOUS.				
43. Famine	13,00,000	—	—	13,00,000
45. Superannuation Allowances and Pensions	53,52,200	18,49,000	12,900	72,14,100
46. Stationery and Printing	13,26,700	7,500	100	13,34,300
47. Miscellaneous	7,13,100	600	—	7,13,700
Total	86,92,000	18,57,100	13,000	1,05,62,100
Total Expenditure charged to Revenue	11,60,27,900	42,75,000	29,900	12,03,32,800
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation Works	54,32,000	16,200	100	54,48,300
60. Civil Works	41,76,000	—	—	41,76,000
60B. Commuted value of Pensions	8,35,100	—	—	8,35,100
Total Capital Expenditure not charged to Revenue	1,04,43,100	16,200	100	1,04,59,400

REVISED ESTIMATE of the REVENUE of the Government of the PUNJAB in India and in England for 1931-32.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	3,71,37,000	—	3,71,37,000
VI.	Excise	89,14,000	—	89,14,000
VII.	Stamps	1,11,33,000	—	1,11,33,000
VIII.	Forest	22,64,000	—	22,64,000
IX.	Registration	7,90,000	—	7,90,000
	Total	6,02,38,000	—	6,02,38,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	2,38,34,000	—	2,38,34,000
XIV.	Works for which no Capital Accounts are kept	2,70,000	—	2,70,000
	Total	2,41,04,000	—	2,41,04,000
	INTEREST RECEIPTS.			
XVI.	Interest	9,26,000	—	9,26,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	10,00,000	1,000	10,01,000
XVIII.	Jails and Convict Settlements	4,59,000	—	4,59,000
XIX.	Police	1,69,000	—	1,69,000
XXI.	Education	16,23,000	—	16,23,000
XXII.	Medical	10,34,000	—	10,34,000
XXIII.	Public Health	12,82,000	—	12,82,000
XXIV.	Agriculture	6,97,000	4,000	7,01,000
XXV.	Industries	1,32,000	—	1,32,000
XXVI.	Miscellaneous Departments	3,01,000	—	3,01,000
	Total	66,97,000	5,000	67,02,000
	CIVIL WORKS.			
XXX.	Civil Works	20,61,000	—	20,61,000
XXXA.	Hydro-Electric Scheme	*—36,000*	—	*—36,000*
	Total	20,25,000	—	20,25,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	94,000	—	94,000
XXXIII.	Receipts in aid of Superannuation	1,83,000	1,57,000	3,40,000
XXXIV.	Stationery and Printing	2,89,000	1,000	2,90,000
XXXV.	Miscellaneous	23,84,000	—	23,84,000
	Total	29,50,000	1,58,000	31,08,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	29,00,000	—	29,00,000
XLA.	Transfer from the Revenue Reserve Fund	33,000	—	33,000
	Total	29,33,000	—	29,33,000
	Total Revenue	9,98,73,000	1,63,000	10,00,36,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the PUNJAB in India and in England for 1931–32.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	37,69,000	50,000	—	38,19,000
6. Excise	11,78,000	2,000	—	11,80,000
7. Stamps	1,90,000	—	—	1,90,000
8. Forest	21,49,000	86,000	1,000	22,36,000
9. Registration	88,000	—	—	88,000
Total	73,74,000	1,38,000	1,000	75,13,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	1,32,79,000	—	—	1,32,79,000
15. Other Revenue Expenditure financed from ordinary Revenue	10,39,000	5,22,000	4,000	15,65,000
Total	1,43,18,000	5,22,000	4,000	1,48,44,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—17,74,000*	—	—	*—17,74,000*
21. Reduction or avoidance of Debt	10,34,000	—	—	10,34,000
Total	*—7,40,000*	—	—	*—7,40,000*
CIVIL ADMINISTRATION.				
22. General Administration	1,04,94,000	5,15,000	4,000	1,10,13,000
24. Administration of Justice	54,37,000	2,24,000	2,000	56,63,000
25. Jails and Convict Settlements	33,33,000	30,000	—	33,63,000
26. Police	1,21,95,000	2,76,000	2,000	1,24,73,000
30. Scientific Departments	23,000	—	—	23,000
31. Education	1,62,85,000	1,33,000	1,000	1,64,19,000
32. Medical	44,77,000	1,95,000	1,000	46,73,000
33. Public Health	13,84,000	65,000	1,000	14,50,000
34. Agriculture	46,12,000	1,35,000	1,000	47,48,000
35. Industries	10,45,000	23,000	—	10,68,000
37. Miscellaneous Departments	1,15,000	10,000	—	1,25,000
Total	5,94,00,000	16,06,000	12,000	6,10,18,000
CIVIL WORKS.				
41. Civil Works	1,04,62,000	1,20,000	1,000	1,05,83,000
41c. Interest on Capital Outlay on Hydro-Electric Schemes	16,94,000	—	—	16,94,000
Total	1,21,56,000	1,20,000	1,000	1,22,77,000
MISCELLANEOUS.				
43. Famine	2,94,000	—	—	2,94,000
45. Superannuation Allowances and Pensions	39,77,000	15,65,000	11,000	55,53,000
46. Stationery and Printing	10,45,000	18,000	—	10,63,000
47. Miscellaneous	29,59,000	23,000	—	29,82,000
Total	82,75,000	16,06,000	11,000	98,92,000
Total Expenditure charged to Revenue	10,07,83,000	39,92,000	29,000	10,48,04,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital Outlay on Forest	4,00,000	—	—	4,00,000
55. Construction of Irrigation, &c., Works	46,56,000	—	—	46,56,000
63c. Capital Outlay on Industrial Development	1,000	—	—	1,000
58. Capital Outlay on Hydro-Electric Scheme	76,56,000	51,91,000	36,000	1,28,83,000
60. Civil Works	3,55,000	—	—	3,55,000
60B. Commuted value of Pensions	9,19,000	—	—	9,19,000
Total Capital Expenditure not charged to Revenue	1,39,87,000	51,91,000	36,000	1,92,14,000

REVISED ESTIMATE of the REVENUE of the Government of BURMA in India and in England for 1931–32.

HEADS OF REVENUE.

		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	8,50,000	—	—	8,50,000
V.	Land Revenue	6,49,21,000	—	—	6,49,21,000
VI.	Excise	77,04,000	—	—	77,04,000
VII.	Stamps	54,32,000	—	—	54,32,000
VIII.	Forest	1,17,74,800	3,200	—	1,17,78,000
IX.	Registration	6,70,000	—	—	6,70,000
IXA.	Scheduled Taxes	8,88,000	—	—	8,88,000
	Total	9,22,39,800	3,200	—	9,22,43,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	25,94,000	—	—	25,94,000
XIV	Works for which no Capital Accounts are kept	1,91,900	100	—	1,92,000
	Total	27,85,900	100	—	27,86,000
	INTEREST RECEIPTS.				
XVI.	Interest	8,99,000	—	—	8,99,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	9,30,000	—	—	9,30,000
XVIII.	Jails and Convict Settlements	8,35,000	—	—	8,35,000
XIX.	Police	9,86,000	—	—	9,86,000
XX.	Ports and Pilotage	1,33,000	—	—	1,33,000
XXI.	Education	6,00,000	—	—	6,00,000
XXII.	Medical	3,60,000	—	—	3,60,000
XXIII.	Public Health	2,80,000	—	—	2,80,000
XXIV.	Agriculture	1,04,000	—	—	1,04,000
XXV.	Industries	6,000	—	—	6,000
XXVI.	Miscellaneous Departments	6,70,000	—	—	6,70,000
	Total	49,04,000	—	—	49,04,000
	CIVIL WORKS.				
XXX.	Civil Works	13,90,000	—	—	13,90,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	1,56,900	20,800	300	1,78,000
XXXIV.	Stationery and Printing	4,14,600	400	—	4,15,000
XXXV.	Miscellaneous	4,08,000	—	—	4,08,000
	Total	9,79,500	21,200	300	10,01,000
	EXTRAORDINARY ITEMS.				
XL.	Extraordinary Receipts	—	—	—	—
	Total Revenue	10,31,98,200	24,500	300	10,32,23,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BURMA in India and in England for 1931–32.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	67,04,000	37,700	300	67,42,000
6. Excise	20,79,200	4,800	—	20,84,000
7. Stamps	1,32,000	—	—	1,32,000
8. Forest	*—14,62,900*	5,06,600	4,300	*—9,52,000*
9. Registration	1,73,000	—	—	1,73,000
9A. Scheduled Taxes	2,000	—	—	2,000
Total	76,27,300	5,49,100	4,600	81,81,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	*—17,05,000*	—	—	*—17,05,000*
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	25,52,000	—	—	25,52,000
15. Other Revenue Expenditure financed from ordinary Revenue	4,13,000	1,30,900	1,100	5,45,000
Total	29,65,000	1,30,900	1,100	30,97,000
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works	11,64,000	—	—	11,64,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—9,56,000*	—	—	*—9,56,000*
20. Interest on other obligations	91,000	—	—	91,000
21. Reduction or avoidance of Debt	8,95,000	—	—	8,95,000
Total	30,000	—	—	30,000
CIVIL ADMINISTRATION.				
22. General Administration	98,84,200	7,20,800	6,000	1,06,11,000
24. Administration of Justice	62,30,200	1,90,900	1,900	64,23,000
25. Jails and Convict Settlements	31,88,300	21,600	100	32,10,000
26. Police	1,79,17,100	5,31,200	4,700	1,84,53,000
27. Ports and Pilotage	*—40,600*	49,200	400	9,000
30. Scientific Departments	58,400	1,600	—	60,000
31. Education	1,17,71,900	2,47,900	2,200	1,20,22,000
32. Medical	40,63,400	2,05,800	1,800	42,71,000
33. Public Health	11,28,400	56,100	500	11,85,000
34. Agriculture	20,68,200	1,10,800	1,000	21,80,000
35. Industries	3,33,700	29,000	300	3,63,000
37. Miscellaneous Departments	3,33,200	30,500	300	3,64,000
Total	5,69,36,400	21,95,400	19,200	5,91,51,000
CIVIL WORKS.				
41. Civil Works	1,18,07,300	7,74,000	7,700	1,25,89,000
MISCELLANEOUS.				
43. Famine Relief	9,00,000	—	—	9,00,000
45. Superannuation Allowances and Pensions	37,21,500	16,58,400	15,100	53,95,000
46. Stationery and Printing	10,96,200	89,000	800	11,86,000
47. Miscellaneous	24,69,500	67,200	300	25,37,000
Total	81,87,200	18,14,600	16,200	1,00,18,000
EXTRAORDINARY ITEMS.				
52. Extraordinary Payments	8,000	—	—	8,000
Total Expenditure charged to Revenue	8,70,20,200	54,64,000	48,800	9,25,33,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital Outlay on Forests	93,29,000	—	—	93,29,000
55. Construction of Irrigation, &c., Works	5,74,000	—	—	5,74,000
60. Civil Works	5,64,000	—	—	5,64,000
60A. Other Provincial Works	13,25,000	—	—	13,25,000
60B. Commuted value of Pensions	5,69,000	—	—	5,69,000
Total Capital Expenditure not charged to Revenue	1,23,61,000	—	—	1,23,61,000

Revised Estimate of the Revenue of the Shan States Federation in India and in England for 1931–32.

HEADS OF REVENUE.		India.	England.	Total.
		Rs.	Rs.	Rs.
Principal Heads of Revenue.				
V.	Land Revenue	3,00,000	—	3,00,000
VI.	Excise	58,000	—	58,000
VII.	Stamps	22,000	—	22,000
VIII.	Forest	8,00,000	—	8,00,000
IX.	Registration	1,000	—	1,000
	Total	11,81,000	—	11,81,000
Interest Receipts.				
XVI.	Interest	1,000	—	1,000
Civil Administration.				
XVII.	Administration of Justice	10,000	—	10,000
XIX.	Police	17,000	—	17,000
XXI.	Education	12,000	—	12,000
XXII.	Medical	8,000	—	8,000
XXIV.	Agriculture	2,000	—	2,000
XXVI.	Miscellaneous Departments	14,000	—	14,000
	Total	63,000	—	63,000
Civil Works.				
XXX.	Civil Works	45,000	—	45,000
Miscellaneous.				
XXXV.	Miscellaneous	22,50,000	—	22,50,000
	Total Revenue	35,40,000	—	35,40,000

REVISED ESTIMATE of the EXPENDITURE of the SHAN STATES FEDERATION in India and in England for 1931–32.

HEADS OF EXPENDITURE.

		India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.				
5.	Land Revenue	29,000	—	—	29,000
6.	Excise	15,000	—	—	15,000
7.	Stamps	1,000	—	—	1,000
8.	Forest	3,83,900	16,000	100	4,00,000
9.	Registration	1,000	—	—	1,000
	Total	4,29,900	16,000	100	4,46,000
	FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A.	Forest Capital Outlay	6,000	—	—	6,000
	IRRIGATION, &c., REVENUE ACCOUNT.				
15.	Other Revenue Expenditure financed from ordinary Revenue	3,000	—	—	3,000
	DEBT SERVICES.				
19.	Interest on Ordinary Debt	79,000	—	—	79,000
	CIVIL ADMINISTRATION.				
22.	General Administration	5,89,800	30,000	200	6,20,000
24.	Administration of Justice	19,000	—	—	19,000
25.	Jails and Convict Settlements	23,000	—	—	23,000
26.	Police	1,82,500	2,400	—	1,84,900
31.	Education	5,04,000	4,000	—	5,08,000
32.	Medical	2,50,000	—	—	2,50,000
33.	Public Health	50,000	—	—	50,000
34.	Agriculture	20,000	—	—	20,000
37.	Miscellaneous Departments	2,000	—	—	2,000
	Total	16,40,300	36,400	200	16,76,900
	CIVIL WORKS.				
41.	Civil Works	24,14,400	20,500	200	24,35,100
	MISCELLANEOUS.				
45.	Superannuation Allowances and Pensions	50,000	—	—	50,000
46.	Stationery and Printing	21,000	—	—	21,000
47.	Miscellaneous	2,30,000	—	—	2,30,000
	Total	3,01,000	—	—	3,01,000
	Total Expenditure charged to Revenue	48,73,600	72,900	500	49,47,000

REVISED ESTIMATE of the REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1931-32.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	2,80,000	—	2,80,000
III.	Salt	4,02,000	—	4,02,000
V.	Land Revenue	1,77,70,000	—	1,77,70,000
VI.	Excise	1,20,00,000	—	1,20,00,000
VII.	Stamps	1,05,00,000	—	1,05,00,000
VIII.	Forest	6,13,000	—	6,13,000
IX.	Registration	13,00,000	—	13,00,000
	Total	4,28,65,000	—	4,28,65,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	16,97,000	—	16,97,000
XIV.	Works for which no Capital Accounts are kept	1,07,000	—	1,07,000
	Total	18,04,000	—	18,04,000
	INTEREST RECEIPTS.			
XVI.	Interest	5,22,000	—	5,22,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	5,38,000	—	5,38,000
XVIII.	Jails and Convict Settlements	5,60,000	—	5,60,000
XIX.	Police	1,65,000	—	1,65,000
XXI.	Education	7,16,000	—	7,16,000
XXII.	Medical	2,59,000	—	2,59,000
XXIII.	Public Health	1,53,000	—	1,53,000
XXIV.	Agriculture	2,00,000	—	2,00,000
XXV.	Industries	92,000	—	92,000
XXVI.	Miscellaneous Departments	39,000	—	39,000
	Total	27,22,000	—	27,22,000
	CIVIL WORKS.			
XXX.	Civil Works	8,87,000	—	8,87,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	20,00,000	—	20,00,000
XXXIII.	Receipts in aid of Superannuation	1,16,000	—	1,16,000
XXXIV.	Stationery and Printing	2,36,000	—	2,36,000
XXXV.	Miscellaneous	3,67,000	—	3,67,000
	Total	27,19,000	—	27,19,000
	Total Revenue	5,15,19,000	—	5,15,19,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1931–32.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	22,24,000	36,000	22,60,000
6. Excise	15,42,000	2,000	15,44,000
7. Stamps	2,37,000	—	2,37,000
8. Forest	7,23,000	43,000	7,66,000
9. Registration	6,22,000	—	6,22,000
Total	53,48,000	81,000	54,29,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	69,000	—	69,000
IRRIGATION, &c., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	20,45,000	—	20,45,000
15. Other Revenue Expenditure financed from ordinary Revenue	3,54,000	16,000	3,70,000
Total	23,99,000	16,000	24,15,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.			
16. Construction of Irrigation, &c., Works	1,000	—	1,000
DEBT SERVICES.			
19. Interest on Ordinary Debt	59,000	—	59,000
20. Interest on other obligations	85,000	—	85,000
21. Reduction or avoidance of Debt	51,000	—	51,000
Total	1,95,000	—	1,95,000
CIVIL ADMINISTRATION.			
22. General Administration	67,24,000	3,90,000	71,14,000
24. Administration of Justice	38,43,000	1,75,000	40,18,000
25. Jails and Convict Settlements	17,71,000	15,000	17,86,000
26. Police	82,31,000	2,36,000	84,67,000
30. Scientific Departments	39,000	—	39,000
31. Education	85,27,000	1,68,000	86,95,000
32. Medical	25,86,000	1,30,000	27,16,000
33. Public Health	10,00,000	24,000	10,24,000
34. Agriculture	14,08,000	49,000	14,57,000
35. Industries	7,39,000	87,000	8,26,000
37. Miscellaneous Departments	80,000	4,000	84,000
Total	3,49,48,000	12,78,000	3,62,26,000
CIVIL WORKS.			
41. Civil Works	60,04,000	1,01,000	61,05,000
MISCELLANEOUS.			
43. Famine	5,000	—	5,000
45. Superannuation Allowances and Pensions	23,33,000	8,28,000	31,61,000
46. Stationery and Printing	8,34,000	56,000	8,90,000
47. Miscellaneous	1,73,000	—	1,73,000
Total	33,45,000	8,84,000	42,29,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.			
45A. Commuted value of Pensions financed from ordinary Revenue	3,55,000	—	3,55,000
Total Expenditure charged to Revenue	5,26,64,000	23,60,000	5,50,24,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
60B. Commuted value of Pensions	*—14,000*	—	*—14,000*

NOTE.—The Local Government prepared their Estimate on the basis of 1*s.* 6*d.* per rupee.

REVISED ESTIMATE of the REVENUE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1931–32.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	1,00,000	—	1,00,000
V.	Land Revenue	2,07,13,000	—	2,07,13,000
VI.	Excise	67,00,000	—	67,00,000
VII.	Stamps	55,50,000	—	55,50,000
VIII.	Forest	47,64,000	—	47,64,000
IX.	Registration	4,55,000	—	4,55,000
	Total	3,82,82,000	—	3,82,82,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	*—3,10,000*	—	*—3,10,000*
XIV.	Works for which no Capital Accounts are kept	1,37,000	—	1,37,000
	Total	*—1,73,000*	—	*—1,73,000*
	INTEREST RECEIPTS.			
XVI.	Interest	4,42,000	—	4,42,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	4,94,000	—	4,94,000
XVIII.	Jails and Convict Settlements	2,05,000	—	2,05,000
XIX.	Police	90,000	—	90,000
XXI.	Education	6,50,000	—	6,50,000
XXII.	Medical	72,000	—	72,000
XXIII.	Public Health	70,000	—	70,000
XXIV.	Agriculture	3,00,000	—	3,00,000
XXV.	Industries	30,000	—	30,000
XXVI.	Miscellaneous Departments	5,36,000	—	5,36,000
	Total	24,47,000	—	24,47,000
	CIVIL WORKS.			
XXX.	Civil Works	5,85,000	—	5,85,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	20,000	—	20,000
XXXIII.	Receipts in aid of Superannuation	65,000	27,000	92,000
XXXIV.	Stationery and Printing	65,000	—	65,000
XXXV.	Miscellaneous	4,16,000	—	4,16,000
	Total	5,66,000	27,000	5,93,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	45,000	—	45,000
	Total Revenue	4,21,94,000	27,000	4,22,21,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1931–32.

	HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	23,08,000	7,300	100	23,15,400
6.	Excise	9,52,400	5,500	—	9,57,900
7.	Stamps	1,24,000	—	—	1,24,000
8.	Forest	35,70,000	1,13,800	800	36,84,600
9.	Registration	1,97,000	—	—	1,97,000
	Total	71,51,400	1,26,600	900	72,78,900
	FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A.	Forest Capital Outlay	38,000	—	—	38,000
	IRRIGATION, &c., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	29,93,000	—	—	29,93,000
15.	Other Revenue Expenditure financed from ordinary Revenue	1,04,200	75,300	500	1,80,000
	Total	30,97,200	75,300	500	31,73,000
	IRRIGATION, &c., CAPITAL ACCOUNTS CHARGED TO REVENUE.				
16B.	Construction of Irrigation, &c., Works financed from ordinary Revenue	28,000	—	—	28,000
	DEBT SERVICES.				
19.	Interest on Ordinary Debt	*—58,000*	—	—	*—58,000*
20.	Interest on other obligations	58,000	—	—	58,000
21.	Reduction or avoidance of Debt	2,95,000	—	—	2,95,000
	Total	2,95,000	—	—	2,95,000
	CIVIL ADMINISTRATION.				
22.	General Administration	65,00,900	3,27,800	2,200	68,30,900
24.	Administration of Justice	29,07,000	1,04,400	700	30,12,100
25.	Jails and Convict Settlements	8,59,000	17,400	100	8,76,500
26.	Police	59,41,800	1,68,700	1,100	61,11,600
30.	Scientific Departments	14,000	—	—	14,000
31.	Education	50,98,000	94,600	700	51,93,300
32.	Medical	13,31,000	50,600	400	13,82,000
33.	Public Health	4,21,000	—	—	4,21,000
34.	Agriculture	16,42,700	43,700	300	16,86,700
35.	Industries	2,48,000	6,100	—	2,54,100
37.	Miscellaneous Departments	1,76,000	14,400	100	1,90,500
	Total	2,51,39,400	8,27,700	5,600	2,59,72,700
	CIVIL WORKS.				
41.	Civil Works	52,35,000	95,000	700	53,30,700
	MISCELLANEOUS.				
43.	Famine	20,000	—	—	20,000
45.	Superannuation Allowances and Pensions	22,54,000	8,53,000	5,700	31,12,700
46.	Stationery and Printing	5,43,000	8,800	100	5,51,900
47.	Miscellaneous	6,73,000	100	—	6,73,100
	Total	34,90,000	8,61,900	5,800	43,57,700
	Total Expenditure charged to Revenue	4,44,74,000	19,86,500	13,500	4,64,74,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A.	Forests Capital Outlay	39,000	—	—	39,000
55.	Construction of Irrigation, &c. Works	12,18,000	—	—	12,18,000
60.	Civil Works	7,46,000	—	—	7,46,000
60B.	Commuted value of Pensions	8,62,000	—	—	8,62,000
	Total Capital Expenditure not charged to Revenue	28,65,000	—	—	28,65,000

REVISED ESTIMATE of the REVENUE of the Government of ASSAM in India and in England for 1931-32.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	3,00,000	—	3,00,000
III.	Salt	42,000	—	42,000
V.	Land Revenue	1,18,10,000	—	1,18,10,000
VI.	Excise	47,00,000	—	47,00,000
VII.	Stamps	18,50,000	—	18,50,000
VIII.	Forest	20,54,000	—	20,54,000
IX.	Registration	2,04,000	—	2,04,000
	Total	2,09,60,000	—	2,09,60,000
	INTEREST RECEIPTS.			
XVI.	Interest	91,000	—	91,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	1,90,000	—	1,90,000
XVIII.	Jails and Convict Settlements	63,000	—	63,000
XIX.	Police	2,40,000	—	2,40,000
XXI.	Education	3,00,000	—	3,00,000
XXII.	Medical	1,94,000	—	1,94,000
XXIII.	Public Health	93,000	—	93,000
XXIV.	Agriculture	1,33,000	—	1,33,000
XXV.	Industries	6,000	—	6,000
XXVI.	Miscellaneous Departments	47,000	—	47,000
	Total	12,66,000	—	12,66,000
	CIVIL WORKS.			
XXX.	Civil Works	7,83,000	—	7,83,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	8,000	2,000	10,000
XXXIV.	Stationery and Printing	43,000	—	43,000
XXXV.	Miscellaneous	1,09,000	1,000	1,10,000
	Total	1,60,000	3,000	1,63,000
	Total Revenue	2,32,60,000	3,000	2,32,63,000

REVISED ESTIMATE of the EXPENDITURE of the Government of ASSAM in India and in England for 1931-32.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	20,50,000	3,000	—	20,53,000
6. Excise	6,09,000	5,000	—	6,14,000
7. Stamps	52,000	—	—	52,000
8. Forest	16,08,000	75,000	1,000	16,84,000
9. Registration	1,65,000	—	—	1,65,000
Total	44,84,000	83,000	1,000	45,68,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	68,000	—	—	68,000
RAILWAY REVENUE ACCOUNT.				
10. State Railways	50,000	—	—	50,000
12. Miscellaneous Railway Expenditure	2,000	—	—	2,000
Total	52,000	—	—	52,000
IRRIGATION, &c., REVENUE ACCOUNT.				
15B. Navigation, &c., Works	78,000	—	—	78,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	2,04,000	—	—	2,04,000
21. Appropriation for reduction or avoidance of Debt	35,000	—	—	35,000
Total	2,39,000	—	—	2,39,000
CIVIL ADMINISTRATION.				
22. General Administration	26,25,000	2,43,000	3,000	28,71,000
24. Administration of Justice	11,47,000	24,000	1,000	11,72,000
25. Jails and Convict Settlements	5,14,000	—	—	5,14,000
26. Police	29,18,000	80,000	1,000	29,99,000
27. Ports and Pilotage	27,000	—	—	27,000
30. Scientific Departments	11,000	—	—	11,000
31. Education	32,41,000	34,000	1,000	32,76,000
32. Medical	12,52,000	46,000	1,000	12,99,000
33. Public Health	6,85,000	18,000	—	7,03,000
34. Agriculture	8,27,000	10,000	—	8,37,000
35. Industries	1,93,000	4,000	—	1,97,000
37. Miscellaneous Departments	49,000	5,000	—	54,000
Total	1,34,89,000	4,64,000	7,000	1,39,60,000
CIVIL WORKS.				
41. Civil Works	45,45,000	80,000	1,000	46,26,000
MISCELLANEOUS.				
43. Famine	30,000	—	—	30,000
45. Superannuation Allowances and Pensions	8,67,000	4,11,000	3,000	12,81,000
46. Stationery and Printing	3,46,000	—	—	3,46,000
47. Miscellaneous	4,35,000	—	—	4,35,000
Total	16,78,000	4,11,000	3,000	20,92,000
Total Expenditure charged to Revenue	2,46,33,000	10,38,000	12,000	2,56,83,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital outlay on Forests	3,000	—	—	3,000
60. Civil Works	26,76,000	—	—	26,76,000
60B. Commuted value of Pensions	3,39,000	—	—	3,39,000
Total Capital Expenditure not charged to Revenue	30,18,000	—	—	30,18,000

REVISED ESTIMATE of the REVENUE of the Government of COORG in India and in England for 1931–32.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	3,76,800	—	3,76,800
VI.	Excise	2,61,000	—	2,61,000
VII.	Stamps	90,000	—	90,000
VIII.	Forest	4,64,500	—	4,64,500
IX.	Registration	5,300	—	5,300
	Total	11,97,600	—	11,97,600
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	5,100	—	5,100
XVIII.	Jails and Convict Settlements	200	—	200
XIX.	Police	200	—	200
XXI.	Education	14,100	—	14,100
XXII.	Medical	8,500	—	8,500
XXIII.	Public Health	100	—	100
XXIV.	Agriculture	300	—	300
XXVI.	Miscellaneous Departments	37,600	—	37,600
	Total	66,100	—	66,100
	CIVIL WORKS.			
XXX.	Civil Works	19,200	—	19,200
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	300	—	300
XXXIV.	Stationery and Printing	900	—	900
XXXV.	Miscellaneous	900	—	900
	Total	2,100	—	2,100
	Total Revenue	12,85,000	—	12,85,000

REVISED ESTIMATE of the EXPENDITURE of the Government of COORG in India and in England for 1931–32.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	82,500	—	—	82,500
6. Excise	11,000	—	—	11,000
7. Stamps	1,700	—	—	1,700
8. Forest	2,45,200	15,300	—	2,60,500
9. Registration	2,100	—	—	2,100
Total	3,42,500	15,300	—	3,57,800
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	9,700	—	—	9,700
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Irrigation Works	7,200	—	—	7,200
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—16,200*	—	—	*—16,300*
CIVIL ADMINISTRATION.				
22. General Administration	1,24,500	24,700	200	1,49,400
24. Administration of Justice	54,200	—	—	54,200
25. Jails and Convict Settlements	10,000	—	—	10,000
26. Police	97,500	—	—	97,500
31. Education	1,58,500	1,100	—	1,59,600
32. Medical	92,900	4,800	—	97,700
33. Public Health	12,700	—	—	12,700
34. Agriculture	29,600	—	—	29,600
37. Miscellaneous Departments	2,200	—	—	2,200
Total	5,82,100	30,600	200	6,12,900
CIVIL WORKS.				
41. Civil Works	2,77,400	11,200	100	2,88,700
MISCELLANEOUS.				
45. Superannuation Allowances and Pensions	46,500	18,000	100	64,600
46. Stationery and Printing	18,100	—	—	18,100
47. Miscellaneous	16,300	—	—	16,300
Total	80,900	18,000	100	99,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commuted value of Pensions financed from ordinary Revenue	15,000	—	—	15,000
Total Expenditure charged to Revenue	12,98,500	75,100	400	13,74,000

(929) Ps. 8098. Wt. 379—1065 250 6/32 I.O.P.

EAST INDIA (ESTIMATE)

REVISED ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

Governor-General of India in Council, and of the Local Governments

For the Year 1932–33

India Office,
24th May, 1933

L. J. KERSHAW,
Assistant Under Secretary of State for India

LONDON
PRINTED AND PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE
To be purchased directly from H.M. STATIONERY OFFICE at the following addresses
Adastral House, Kingsway, London, W.C.2; 120, George Street, Edinburgh 2
York Street, Manchester; 1, St. Andrew's Crescent, Cardiff
15, Donegall Square West, Belfast
or through any Bookseller
1933
Price 1s. 6d. Net
88-801-0-33

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in

HEADS OF REVENUE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs	—	1,000	5,64,29,000	21,88,50,000	14,12,10,000	—	14,36,000
II. Taxes on Income	6,05,45,000	1,69,000	1,87,33,000	4,70,68,000	—	1,08,49,000	81,60,000
III. Salt	2,91,59,000	—	2,09,26,000	2,07,30,000	2,95,28,000	*—13,000*	—
IV. Opium	—	—	—	—	—	94,92,000	—
V. Land Revenue	9,96,000	7,27,000	—	—	—	—	—
VI. Excise	31,46,000	5,90,000	—	5,00,000	—	—	—
VII. Stamps	13,00,000	1,75,000	3,000	21,55,000	—	—	—
VIII. Forest	17,04,000	26,000	—	—	—	—	—
IX. Registration	81,000	6,000	—	5,000	—	—	—
X. Payments from Indian States	18,85,000	—	34,47,000	13,43,000	68,000	3,29,000	1,45,000
TOTAL	9,88,16,000	16,94,000	9,95,38,000	29,06,51,000	17,08,06,000	2,06,57,000	97,41,000
Railways.							
XI. State Railways—Gross Receipts	86,49,97,000	—	—	—	—	—	—
Deduct—Working Expenses	*62,35,83,000*	—	—	—	—	—	—
Surplus profits paid to Companies	*65,25,000*	—	—	—	—	—	—
Net Receipts	23,48,89,000	—	—	—	—	—	—
XII. Subsidised Companies	20,80,000	—	—	—	—	—	—
XIIA. Miscellaneous Railway Receipts	85,49,000	—	—	—	—	—	—
XIIc. Withdrawals of Sums deposited on account of the Railway Depreciation Fund	9,34,16,000	—	—	—	—	—	—
TOTAL	33,89,34,000	—	—	—	—	—	—
Irrigation, &c., Works.							
XIII. Works for which Capital Accounts are kept	54,000	*—44,000*	—	—	—	—	—
XIV. Works for which no Capital Accounts are kept	2,000	7,000	—	—	—	—	—
TOTAL	56,000	*—37,000*	—	—	—	—	—
Posts and Telegraphs.							
XV. Posts and Telegraphs—Gross Receipts	10,56,88,000	—	—	—	—	—	—
Deduct—Working Expenses	*10,11,35,000*	—	—	—	—	—	—
Net Receipts	45,53,000	—	—	—	—	—	—
Interest Receipts.							
XVI. Interest	8,46,000	41,000	5,07,000	11,58,000	10,24,000	22,000	61,39,000
Civil Administration.							
XVII. Admin. of Justice	73,000	51,000	—	11,000	—	—	—
XVIII. Jails and Convict Settlements	2,65,000	11,000	—	3,000	—	—	—
XIX. Police	6,90,000	7,000	—	1,44,000	—	—	—
XX. Ports and Pilotage	17,33,000	—	4,000	1,86,000	—	—	—
XX (1). Lighthouses and Lightships	2,27,000	—	1,89,000	4,20,000	—	—	—
XXI. Education	1,30,000	50,000	—	9,000	—	1,000	9,000
XXII. Medical	1,85,000	4,000	—	27,000	—	—	1,000
XXIII. Public Health	1,76,000	—	1,000	9,000	—	—	—
XXIV. Agriculture	19,68,000	6,000	—	2,000	—	—	—
XXV. Industries	15,000	—	—	—	—	—	—
XXVI. Miscellaneous Depts.	15,51,000	3,000	75,000	56,000	42,000	20,000	56,000
XXVIA. Indian Stores Dept.	2,20,000	—	—	—	—	—	—
TOTAL	72,33,000	1,32,000	2,69,000	8,67,000	42,000	21,000	66,000
Carried forward	45,04,38,000	18,30,000	10,03,14,000	29,26,76,000	17,18,72,000	2,07,00,000	1,59,46,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1932–33.

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,33,98,000	10,000	—	*—2,99,000*	1,18,20,000	—	52,28,55,000	—	—	52,28,55,000
1,65,79,000	76,86,000	42,47,000	12,49,000	16,85,000	30,000	17,70,00,000	—	—	17,70,00,000
40,08,000	*—4,37,000*	*—2,000*	—	*—99,000*	—	10,38,00,000	—	—	10,38,00,000
—	—	—	—	—	—	94,92,000	—	—	94,92,000
—	—	—	40,000	—	—	17,63,000	—	—	17,63,000
—	—	—	25,000	—	—	42,61,000	—	—	42,61,000
—	—	—	29,000	—	—	36,62,000	—	—	36,62,000
—	—	—	1,000	—	—	17,31,000	—	—	17,31,000
—	—	—	3,000	—	—	95,000	—	—	95,000
5,000	96,000	2,39,000	—	5,000	—	75,62,000	—	—	75,62,000
11,39,90,000	73,55,000	44,84,000	10,48,000	1,34,11,000	30,000	83,22,21,000	—	—	83,22,21,000
—	—	—	—	—	—	86,49,97,000	3,000	—	86,50,00,000
—	—	—	—	—	—	*62,35,83,000*	*49,34,000*	*—17,000*	*62,85,00,000*
—	—	—	—	—	—	*65,25,000*	—	—	*65,25,000*
—	—	—	—	—	—	23,48,89,000	*—49,31,000*	+17,000	22,99,75,000
—	—	—	—	—	—	20,80,000	70,000	—	21,50,000
—	—	—	—	—	—	85,49,000	—	—	85,49,000
—	—	—	—	—	—	9,34,16,000	—	—	9,34,16,000
—	—	—	—	—	—	33,89,34,000	*—48,61,000*	+17,000	33,40,90,000
—	—	—	*—6,000*	—	—	4,000	—	—	4,000
—	—	1,53,000	1,000	—	—	1,63,000	—	—	1,63,000
—	—	1,53,000	*—5,000*	—	—	1,67,000	—	—	1,67,000
—	—	—	—	—	—	10,56,88,000	—	—	10,56,88,000
—	—	—	—	—	—	*10,11,35,000*	*11,92,000*	*—4,000*	*10,23,23,000*
—	—	—	—	—	—	45,53,000	*—11,92,000*	+4,000	33,65,000
1,31,000	49,000	23,000	9,000	23,000	10,000	99,82,000	83,14,000	*—29,000*	1,82,67,000
—	—	—	8,000	—	—	1,43,000	—	—	1,43,000
—	—	—	4,000	—	—	2,83,000	—	—	2,83,000
—	—	—	—	—	—	8,41,000	1,07,000	—	9,48,000
17,000	—	—	—	—	—	19,40,000	—	—	19,40,000
1,83,000	—	—	—	—	—	10,19,000	—	—	10,19,000
—	2,000	1,000	4,000	1,000	—	2,07,000	—	—	2,07,000
—	—	—	1,000	—	—	2,18,000	—	—	2,18,000
—	—	—	—	—	—	1,86,000	—	—	1,86,000
—	—	—	—	—	—	19,76,000	—	—	19,76,000
—	—	—	—	—	—	15,000	—	—	15,000
7,000	9,000	24,000	4,000	9,000	—	18,56,000	41,000	—	18,97,000
—	—	—	—	—	—	2,20,000	—	—	2,20,000
2,07,000	11,000	25,000	21,000	10,000	—	89,04,000	1,48,000	—	90,52,000
11,43,28,000	74,15,000	46,85,000	10,73,000	1,34,44,000	40,000	1,19,47,61,000	24,09,000	*—8,000*	1,19,71,62,000

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in each of the

HEADS OF REVENUE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward - -	45,04,38,000	18,30,000	10,03,14,000	29,26,76,000	17,18,72,000	2,07,00,000	1,59,46,000
Currency and Mint.							
XXVII. Currency - -	1,92,02,000	1,000	43,000	11,77,000	10,000	12,000	10,000
XXVIII. Mint - -	29,31,000	—	—	6,50,000	—	—	—
TOTAL - -	2,21,33,000	1,000	43,000	18,27,000	10,000	12,000	10,000
Civil Works.							
XXX. Civil Works -	17,35,000	49,000	22,000	71,000	1,04,000	—	28,000
Miscellaneous.							
XXXIII. Receipts in aid of Superannuation -	2,70,000	11,000	58,000	2,06,000	1,83,000	78,000	83,000
XXXIV. Stationery and Printing	24,37,000	4,000	4,000	8,000	—	2,000	4,000
XXXV. Miscellaneous -	35,07,000	34,000	57,000	5,15,000	82,000	1,31,000	1,73,000
TOTAL - -	62,14,000	49,000	1,19,000	7,29,000	2,65,000	2,11,000	2,60,000
Defence Receipts.							
XXXVI. Defence Services—Effective - -	2,64,74,000	—	—	—	—	—	—
XXXVII. Defence Services—Non-effective -	15,43,000	—	—	—	—	—	—
XXXVIII. Transfer from Defence Reserve Fund -	6,22,000	—	—	—	—	—	—
TOTAL - -	2,86,39,000	—	—	—	—	—	—
Extraordinary Items.							
XL. Extraordinary Receipts	1,76,000	—	—	—	—	—	—
TOTAL REVENUE -	50,93,35,000	19,29,000	10,04,98,000	29,53,03,000	17,22,51,000	2,09,23,000	1,62,44,000
Railway Capital not charged to Revenue.							
XLI. Capital contributed by Railway Companies and Indian States towards outlay on State Railways -	—	—	—	—	—	—	—

PROVINCES of BRITISH INDIA and in ENGLAND for the year 1932-33—*continued.*

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 11,43,28,000	Rs. 74,15,000	Rs. 46,85,000	Rs. 10,73,000	Rs. 1,34,44,000	Rs. 40,000	Rs. 1,19,47,61,000	Rs. 24,09,000	Rs. *—8,000*	Rs. 1,19,71,62,000
29,000	3,000	2,000	4,000	1,000	—	2,04,94,000	—	—	2,04,94,000
—	—	—	—	—	—	35,81,000	—	—	35,81,000
29,000	3,000	2,000	4,000	1,000	—	2,40,75,000	—	—	2,40,75,000
14,000	43,000	7,000	8,000	11,000	—	20,92,000	—	—	20,92,000
62,000	56,000	52,000	12,000	27,000	1,000	10,99,000	2,66,000	*—1,000*	13,64,000
20,000	—	—	1,000	—	—	24,80,000	32,000	—	25,12,000
56,000	50,000	31,000	3,60,000	18,000	2,000	50,16,000	4,27,000	*—2,000*	54,41,000
1,38,000	1,06,000	83,000	3,73,000	45,000	3,000	85,95,000	7,25,000	*—3,000*	93,17,000
—	—	—	—	—	—	2,64,74,000	35,27,000	*—12,000*	2,99,89,000
—	—	—	—	—	—	15,43,000	63,46,000	*—22,000*	78,67,000
—	—	—	—	—	—	6,22,000	—	—	6,22,000
—	—	—	—	—	—	2,86,39,000	98,73,000	*—34,000*	3,84,78,000
—	—	—	—	—	—	1,76,000	3,000	—	1,79,000
11,45,09,000	75,67,000	47,77,000	14,58,000	1,35,01,000	43,000	1,25,83,38,000	1,30,10,000	*—45,000*	1,27,13,03,000
—	—	—	—	—	—	—	1,03,40,000	*—36,000*	1,03,04,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenue.							
1. Customs	7,37,000	7,000	35,62,000	20,91,000	18,74,000	—	23,000
2. Taxes on Income	12,71,000	19,000	9,99,000	19,80,000	—	7,80,000	8,16,000
3. Salt	60,39,000	—	19,04,000	27,44,000	2,87,000	—	—
4. Opium	—	—	—	—	—	86,09,000	—
5. Land Revenue	2,09,000	3,15,000	—	—	—	—	—
6. Excise	5,61,000	38,000	—	2,32,000	—	2,000	2,24,000
7. Stamps	10,000	3,000	—	14,02,000	—	—	—
8. Forest	20,99,000	32,000	—	—	—	—	—
9. Registration	11,000	3,000	—	2,000	—	—	—
TOTAL	1,09,37,000	4,17,000	64,65,000	84,51,000	21,61,000	93,91,000	10,63,000
Forest and Other Capital Outlay charged to Revenue.							
3A. Capital outlay on Salt Works	2,31,000	—	—	—	—	—	—
8A. Forest Capital outlay	52,000	—	—	—	—	—	—
TOTAL	2,83,000	—	—	—	—	—	—
Railway Revenue Account.							
10. State Railways:— Interest on Debt	20,12,58,000	—	—	—	—	—	—
Interest on Capital contributed by Companies	3,80,000	—	—	—	—	—	—
11. Subsidised Companies	5,90,000	—	—	—	—	—	—
12. Miscellaneous Capital Expenditure	27,37,000	—	—	—	—	—	—
TOTAL	20,49,65,000	—	—	—	—	—	—
Irrigation, &c., Revenue Account.							
14. Works for which Capital Accounts are kept—Interest on Debt	1,15,000	1,53,000	—	—	—	—	—
15. Other Revenue Expenditure	9,000	66,000	—	—	—	1,16,000	6,000
TOTAL	1,24,000	2,19,000	—	—	—	1,16,000	6,000
Irrigation, &c., Capital Outlay charged to Revenue.							
16. Construction of Irrigation, &c., Works financed from Ordinary Revenue	10,000	26,000	—	—	—	—	—
Posts and Telegraphs Revenue Account.							
17. Posts and Telegraphs—Interest on Debt	81,38,000	—	—	—	—	—	—
Carried forward	22,44,57,000	6,62,000	64,65,000	84,51,000	21,61,000	95,07,000	10,69,000

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1932–33.

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,77,000	21,000	—	15,000	—	—	92,07,000	1,70,000	*—1,000*	93,76,000
9,10,000	3,44,000	3,49,000	78,000	1,53,000	3,000	77,02,000	75,000	—	77,77,000
1,38,000	73,000	—	—	—	—	1,11,85,000	61,000	—	1,12,46,000
—	—	—	—	—	—	86,09,000	27,000	—	86,36,000
—	—	—	24,000	—	—	5,48,000	—	—	5,48,000
—	—	—	4,71,000	—	—	15,28,000	10,000	—	15,38,000
—	—	—	1,000	—	—	14,16,000	21,000	—	14,37,000
—	—	—	72,000	—	—	22,03,000	1,15,000	*—1,000*	23,17,000
—	—	—	1,000	—	—	17,000	—	—	17,000
19,25,000	4,38,000	3,49,000	6,62,000	1,53,000	3,000	4,24,15,000	4,79,000	*—2,000*	4,28,92,000
—	—	—	—	—	—	2,31,000	—	—	2,31,000
—	—	—	—	—	—	52,000	—	—	52,000
—	—	—	—	—	—	2,83,000	—	—	2,83,000
—	—	—	—	—	—	20,12,58,000	11,52,01,000	*—8,99,000*	31,60,60,000
—	—	—	—	—	—	3,80,000	1,30,35,000	*—45,000*	1,33,70,000
—	—	—	—	—	—	5,90,000	—	—	5,90,000
—	—	—	—	—	—	27,37,000	13,38,000	*—5,000*	40,70,000
—	—	—	—	—	—	20,49,65,000	12,95,74,000	*—4,49,000*	33,40,90,000
—	—	—	—	—	—	2,68,000	—	—	2,68,000
—	—	—	16,000	—	—	2,13,000	16,000	—	2,29,000
—	—	—	16,000	—	—	4,81,000	16,000	—	4,97,000
—	—	—	—	—	—	36,000	—	—	36,000
—	—	—	—	—	—	81,38,000	—	—	81,38,000
19,25,000	4,38,000	3,49,000	6,78,000	1,53,000	3,000	25,63,18,000	13,00,69,000	*—4,51,000*	38,59,36,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	22,44,57,000	6,62,000	64,65,000	84,51,000	21,61,000	95,07,000	10,69,000
Posts and Telegraphs—Capital Outlay charged to Revenue.							
18. Capital outlay on Posts and Telegraphs :— Indian Posts and Telegraphs Department -	6,88,000	—	—	—	—	—	—
Debt Services.							
19. Interest on Ordinary Debt -	9,93,49,000	4,04,000	1,58,39,000	9,00,00,000	17,30,000	70,94,000	76,40,000
Deduct—Amount chargeable to							
Railways - -	*20,12,58,000*	—	—	—	—	—	—
Irrigation - -	*1,15,000*	*1,53,000*	—	—	—	—	—
Posts and Telegraphs -	*82,85,000*	—	—	—	—	—	—
Other Commercial Depts.	*20,92,000*	—	—	*4,80,000*	—	—	—
Provincial Loans Fund -	*8,04,00,000*	—	—	—	—	—	—
Remainder chargeable to Ordinary Debt - -	*-19,28,01,000*	2,51,000	1,58,39,000	8,95,20,000	17,30,000	70,94,000	76,40,000
20. Interest on other obligations	7,54,26,000	30,000	17,93,000	21,71,000	21,73,000	21,10,000	11,88,000
21. Reduction or avoidance of debt	6,84,21,000	—	—	—	—	—	—
TOTAL - -	*-4,89,54,000*	2,81,000	1,76,32,000	9,16,91,000	39,03,000	92,04,000	88,28,000
Civil Administration.							
22. General Administration -	1,01,25,000	1,15,000	35,000	1,61,000	20,000	—	—
23. Audit - - -	30,88,000	—	7,34,000	10,73,000	8,10,000	7,88,000	7,01,000
24. Administration of Justice -	7,03,000	56,000	—	13,000	37,000	—	—
25. Jails and Convict Settlements	22,04,000	1,94,000	—	24,000	—	—	—
26. Police - - -	28,66,000	11,39,000	—	10,39,000	95,000	11,000	66,000
27. Ports and Pilotage - -	12,91,000	—	27,000	5,48,000	—	—	—
27(i) Lighthouses and Lightships	5,59,000	—	71,000	1,43,000	—	—	—
28. Ecclesiastical - - -	7,40,000	33,000	1,97,000	2,91,000	—	2,85,000	2,48,000
29. Political - - -	56,15,000	13,34,000	1,89,000	15,15,000	—	1,69,000	11,44,000
29A. Frontier Watch and Ward -	—	33,78,000	—	—	—	—	—
30. Scientific Departments -	55,10,000	7,000	1,50,000	4,000	—	—	—
31. Education - - -	18,91,000	2,83,000	—	18,000	—	11,40,000	15,000
32. Medical - - -	16,36,000	2,90,000	—	66,000	—	—	12,000
33. Public Health - -	9,03,000	24,000	18,000	1,18,000	56,000	—	—
34. Agriculture - - -	27,71,000	88,000	—	5,000	—	—	—
35. Industries - - -	1,83,000	—	—	—	—	—	—
36. Aviation - - -	9,33,000	—	—	—	—	—	—
37. Miscellaneous Departments -	11,01,000	30,000	96,000	2,63,000	81,000	63,000	72,000
37A. Indian Stores Department -	7,95,000	—	—	—	—	—	—
TOTAL - -	4,29,14,000	69,71,000	15,17,000	52,81,000	10,99,000	24,56,000	22,58,000
Currency and Mint.							
38. Currency - - -	23,19,000	1,000	2,77,000	13,01,000	—	3,29,000	2,09,000
39. Mint - - - -	7,95,000	—	—	12,37,000	—	—	—
TOTAL - -	31,14,000	1,000	2,77,000	25,38,000	—	3,29,000	2,09,000
Civil Works.							
41. Civil Works - - -	1,61,14,000	4,41,000	1,40,000	5,04,000	7,46,000	—	73,000
Miscellaneous.							
44. Territorial and Political Pensions - - -	1,50,000	37,000	5,29,000	3,31,000	6,41,000	6,81,000	53,000
45. Superannuation Allowances and Pensions - -	*-22,40,000*	1,28,000	16,37,000	12,82,000	20,59,000	11,13,000	8,25,000
46. Stationery and Printing -	31,85,000	1,000	19,000	39,000	2,000	16,000	6,000
47. Miscellaneous - -	15,06,000	2,50,000	4,000	52,000	4,67,000	29,000	19,000
TOTAL - -	26,01,000	4,16,000	21,89,000	17,04,000	31,69,000	18,39,000	9,03,000
Carried forward - -	24,09,34,000	87,72,000	2,82,20,000	11,01,69,000	1,10,78,000	2,33,35,000	1,33,40,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1932–33—*continued.*

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19,25,000	4,38,000	3,49,000	6,78,000	1,53,000	3,000	25,63,18,000	13,00,69,000	*—4,51,000*	38,59,36,000
—	—	—	—	—	—	6,88,000	—	—	6,88,000
53,32,000	13,50,000	16,50,000	2,62,000	1,49,000	2,000	23,08,01,000	20,23,83,000	*—7,01,000*	43,24,83,000
—	—	—	—	—	—	*20,12,58,000*	*11,52,01,000*	*—3,99,000*	*31,60,60,000*
—	—	—	—	—	—	*2,68,000*	—	—	*2,68,000*
—	—	—	—	—	—	*82,85,000*	—	—	*82,85,000*
—	—	—	—	—	—	*25,72,000*	—	—	*25,72,000*
—	—	—	—	—	—	*8,04,00,000*	—	—	*8,04,00,000*
53,32,000	13,50,000	16,50,000	2,62,000	1,49,000	2,000	*—6,19,82,000*	8,71,82,000	*—3,02,000*	2,48,98,000
6,01,000	7,95,000	7,96,000	68,000	3,39,000	21,000	8,75,11,000	5,69,000	*—2,000*	8,80,78,000
—	—	—	—	—	—	6,84,21,000	—	—	6,84,21,000
59,33,000	21,45,000	24,46,000	3,30,000	4,88,000	23,000	9,39,50,000	8,77,51,000	*—3,04,000*	18,13,97,000
64,000	—	—	1,24,000	—	—	1,06,44,000	48,22,000	*—17,000*	1,54,49,000
8,23,000	3,60,000	3,01,000	1,23,000	2,55,000	—	90,56,000	3,10,000	*—1,000*	93,65,000
—	—	—	45,000	7,000	—	8,61,000	72,000	—	9,33,000
—	—	—	33,000	—	—	24,55,000	61,000	—	25,16,000
3,000	2,000	—	2,33,000	—	—	54,54,000	1,34,000	*—1,000*	55,87,000
1,12,000	—	—	—	—	—	19,78,000	3,15,000	*—1,000*	22,92,000
2,46,000	—	—	—	—	—	10,19,000	10,000	—	10,29,000
1,08,000	28,000	71,000	63,000	17,000	—	20,81,000	7,69,000	*—3,000*	28,47,000
2,20,000	1,20,000	50,000	26,50,000	1,70,000	—	1,31,76,000	12,76,000	*—4,000*	1,44,48,000
56,13,000	—	—	1,09,47,000	18,42,000	—	2,17,80,000	1,11,000	—	2,18,91,000
—	—	—	—	—	—	56,71,000	6,77,000	*—2,000*	63,46,000
—	8,000	10,000	37,000	1,000	—	34,03,000	52,000	—	34,55,000
—	—	—	25,000	42,000	—	20,71,000	1,51,000	*—1,000*	22,21,000
—	—	—	4,000	3,000	—	11,26,000	1,39,000	*—1,000*	12,64,000
—	—	—	10,000	—	—	28,74,000	1,03,000	—	29,77,000
—	—	—	—	—	—	1,83,000	23,000	—	2,06,000
—	—	—	—	—	—	9,33,000	45,000	—	9,78,000
93,000	39,000	56,000	22,000	34,000	2,000	19,52,000	1,64,000	*—1,000*	21,15,000
—	—	—	—	—	—	7,95,000	88,000	—	8,83,000
72,82,000	5,57,000	4,88,000	1,43,16,000	23,71,000	2,000	8,75,12,000	93,22,000	*—32,000*	9,68,02,000
2,34,000	54,000	35,000	4,000	18,000	3,000	47,84,000	21,000	—	48,05,000
—	—	—	—	—	—	20,32,000	67,000	—	20,99,000
2,34,000	54,000	35,000	4,000	18,000	3,000	68,16,000	88,000	—	69,04,000
66,000	69,000	16,000	32,000	34,000	—	1,82,35,000	1,41,000	—	1,83,76,000
1,35,000	44,000	3,85,000	48,000	8,000	1,000	30,43,000	1,07,000	—	31,50,000
2,06,000	2,93,000	1,99,000	1,15,000	96,000	1,000	57,14,000	2,17,62,000	*—75,000*	2,74,01,000
30,000	4,000	1,000	7,000	1,000	—	33,11,000	4,32,000	*—2,000*	37,41,000
2,22,000	1,000	25,01,000	2,000	20,000	—	50,73,000	21,90,000	*—8,000*	72,55,000
5,93,000	3,42,000	30,86,000	1,72,000	1,25,000	2,000	1,71,41,000	2,44,91,000	*—85,000*	4,15,47,000
1,60,33,000	36,05,000	64,20,000	1,55,32,000	31,89,000	33,000	48,06,60,000	25,18,62,000	*—8,72,000*	73,16,50,000

No. 2.—Revised Estimate of the Expenditure of the Central Government in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	24,09,34,000	87,72,000	2,82,20,000	11,01,69,000	1,10,78,000	2,33,35,000	1,33,40,000
Miscellaneous Capital Outlay charged to Revenue.							
45A. Commuted value of pensions financed from Ordinary Revenue - - -	8,98,000	—	—	—	—	—	—
Defence Services.							
48. Defence Services—Effective -	35,87,17,000	—	—	—	—	—	—
49. Defence Services — Non-effective - - -	3,57,53,000	—	—	—	—	—	—
TOTAL - -	39,44,70,000	—	—	—	—	—	—
51A. Miscellaneous adjustments between the Central and Provincial Governments -	—	—	—	—	2,14,000	—	—
Extraordinary Items.							
52. Extraordinary payments -	6,78,000	4,000	45,000	1,21,000	99,000	51,000	21,000
TOTAL EXPENDITURE CHARGED TO REVENUE - -	63,69,80,000	87,76,000	2,82,65,000	11,02,90,000	1,13,91,000	2,33,86,000	1,33,61,000
Capital Expenditure not charged to Revenue.							
52B. Capital outlay on Security Printing Press - -	—	—	—	4,000	—	—	—
53. Construction of State Railways	30,38,000	—	—	—	—	—	—
56. Capital outlay on Posts and Telegraphs:— Indian Posts and Telegraphs Department -	19,66,000	—	—	—	—	—	—
56E 1. Capital outlay on Vizagapatam Port - -	51,00,000	—	—	—	—	—	—
56E 2. Capital outlay on Lighthouses and Lightships -	*-2,000*	—	—	1,000	—	—	—
56F. Currency Capital outlay -	—	—	—	1,000	—	—	—
60B. Commuted value of Pensions	65,76,000	—	—	—	—	—	—
61. Payments to Retrenched Personnel - - -	9,64,000	3,000	31,000	1,11,000	27,000	38,000	7,000
TOTAL CAPITAL EXPENDITURE NOT CHARGED TO REVENUE -	1,76,42,000	3,000	31,000	1,17,000	27,000	38,000	7,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1932–33—*continued.*

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 1,60,33,000	Rs. 36,05,000	Rs. 64,20,000	Rs. 1,55,32,000	Rs. 31,89,000	Rs. 33,000	Rs. 48,06,60,000	Rs. 25,18,62,000	Rs. *—8,72,000*	Rs. 73,16,50,000
—	—	—	—	—	—	8,98,000	—	—	8,98,000
—	—	—	—	—	—	35,87,17,000	6,22,68,000	*—2,15,000*	42,07,70,000
—	—	—	—	—	—	3,57,53,000	4,95,27,000	*—1,72,000*	8,51,08,000
—	—	—	—	—	—	39,44,70,000	11,17,95,000	*—3,87,000*	50,58,78,000
—	—	—	94,21,000	—	—	96,35,000	—	—	96,35,000
68,000	55,000	12,000	2,000	7,000	—	11,63,000	4,00,000	*—1,000*	15,62,000
1,61,01,000	36,60,000	64,32,000	2,49,55,000	31,96,000	33,000	88,68,26,000	36,40,57,000	*—12,60,000*	1,24,96,23,000
—	—	—	—	—	—	4,000	—	—	4,000
—	—	—	—	—	—	30,38,000	1,54,47,000	*—53,000*	1,84,32,000
—	—	—	—	—	—	19,66,000	—	—	19,66,000
—	—	—	—	—	—	51,00,000	3,00,000	—	54,00,000
—	—	—	—	—	—	*—1,000*	1,000	—	—
—	—	—	—	—	—	1,000	—	—	1,000
—	—	—	—	—	—	65,76,000	—	—	65,76,000
28,000	19,000	5,000	1,000	7,000	—	12,41,000	—	—	12,41,000
28,000	19,000	5,000	1,000	7,000	—	1,79,25,000	1,57,48,000	*—53,000*	3,36,20,000

Revised Estimate of the Revenue of the Government of Madras in India and in England for 1932–33.

	HEADS OF REVENUE.	India.	England.	Total.
	Principal Heads of Revenue.	Rs.	Rs.	Rs.
V.	Land Revenue	7,57,69,000	—	7,57,69,000
VI.	Excise	4,27,23,800	800	4,27,24,600
VII.	Stamps	2,40,48,700	—	2,40,48,700
VIII.	Forest	49,54,600	—	49,54,600
IX.	Registration	34,12,600	—	34,12,600
	Total	15,09,08,700	800	15,09,09,500
	Irrigation, &c., Works.			
XIII.	Works for which Capital Accounts are kept	*—37,42,100*	—	*—37,42,100*
XIV.	Works for which no Capital Accounts are kept	2,16,200	—	2,16,200
	Total	*—35,25,900*	—	*—35,25,900*
	Interest Receipts.			
XVI.	Interest	29,63,900	—	29,63,900
	Civil Administration.			
XVII.	Administration of Justice	15,00,200	200	15,00,400
XVIII.	Jails and Convict Settlements	5,95,100	—	5,95,100
XIX.	Police	5,56,200	—	5,56,200
XX.	Ports and Pilotage	10,200	—	10,200
XXI.	Education	9,03,100	—	9,03,100
XXII.	Medical	8,09,000	—	8,09,000
XXIII.	Public Health	1,79,300	—	1,79,300
XXIV.	Agriculture	3,10,700	—	3,10,700
XXV.	Industries	6,18,900	—	6,18,900
XXVI.	Miscellaneous Departments	48,85,200	—	48,85,200
	Total	1,03,67,900	200	1,03,68,100
	Civil Works.			
XXX.	Civil Works	21,64,300	—	21,64,300
XXXB.	Hydro-Electric Scheme	*—3,000*	—	*—3,000*
	Total	21,61,300	—	21,61,300
	Miscellaneous.			
XXXIII.	Receipts in aid of Superannuation	3,08,400	—	3,08,400
XXXIV.	Stationery and Printing	3,93,400	600	3,94,000
XXXV.	Miscellaneous	9,21,700	200	9,21,900
	Total	16,23,500	800	16,24,300
	Total Revenue	16,44,99,400	1,800	16,45,01,200

REVISED ESTIMATE of the EXPENDITURE of the Government of MADRAS in India and in England for 1932-33.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	19,75,300	25,800	*—100*	20,01,000
6. Excise	33,24,700	34,800	*—200*	33,59,300
7. Stamps	6,73,800	1,000	—	6,74,800
8. Forest	34,90,900	1,58,800	*—600*	36,49,100
9. Registration	27,03,600	11,200	—	27,14,800
Total	1,21,68,300	2,31,600	*—900*	1,23,99,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	9,12,900	—	—	9,12,900
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenue	45,81,100	—	—	45,81,100
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works	2,96,400	—	—	2,96,400
DEBT SERVICES.				
19. Interest on Ordinary Debt	69,14,700	—	—	69,14,700
20. Interest on other obligations	9,300	—	—	9,300
21. Reduction or avoidance of Debt	27,41,000	—	—	27,41,000
Total	96,65,000	—	—	96,65,000
CIVIL ADMINISTRATION.				
22. General Administration	2,56,71,000	5,63,800	*—2,000*	2,62,32,800
24. Administration of Justice	88,17,100	2,14,800	*—800*	90,31,100
25. Jails and Convict Settlements	22,54,300	36,200	*—100*	22,90,400
26. Police	1,60,70,200	2,51,400	*—800*	1,63,20,800
27. Ports and Pilotage	15,200	—	—	15,200
30. Scientific Departments	1,90,700	13,400	—	2,04,100
31. Education	2,44,93,100	1,43,800	*—500*	2,46,36,400
32. Medical	82,75,400	2,96,600	*—1,000*	85,71,000
33. Public Health	24,60,900	64,600	*—300*	25,25,200
34. Agriculture	35,52,100	63,200	*—100*	36,15,200
35. Industries	15,23,600	44,200	*—100*	15,67,700
37. Miscellaneous Departments	54,22,300	20,800	*—100*	54,43,000
Total	9,87,45,900	17,12,800	*—5,800*	10,04,52,900
CIVIL WORKS.				
41. Civil Works	1,65,76,000	2,98,200	*—1,000*	1,68,73,200
MISCELLANEOUS.				
43. Famine	3,00,000	—	—	3,00,000
45. Superannuation Allowances and Pensions	79,78,700	16,01,200	*—5,600*	95,74,300
46. Stationery and Printing	19,11,700	1,73,200	*—600*	20,84,300
47. Miscellaneous	4,33,800	200	—	4,34,000
Total	1,06,24,200	17,74,600	*—6,200*	1,23,92,600
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commuted value of Pensions financed from ordinary Revenue	6,51,000	—	—	6,51,000
Total Expenditure charged to Revenue	15,42,20,800	40,17,200	*—13,900*	15,82,24,100
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital outlay on Forests	*—6,68,900*	—	—	*—6,68,900*
55. Construction of Irrigation, &c., Works	77,65,200	85,200	*—300*	78,50,100
56C. Capital outlay on Industrial Development	1,44,400	—	—	1,44,400
58. Capital outlay on Hydro-Electric Schemes	23,73,000	5,26,000	*—1,800*	28,97,200
60. Civil Works	6,200	—	—	6,200
60B. Payment of commuted value of Pensions	*—20,23,000*	—	—	*—20,23,000*
Total Capital Expenditure not charged to Revenue	75,96,900	6,11,200	*—2,100*	82,06,000

Revised Estimate of the Revenue of the Government of Bombay. in India and in England for 1932–33.

	HEADS OF REVENUE.	India.	England.	Total.
	Principal Heads of Revenue.	Rs.	Rs.	Rs.
III.	Salt	16,000	—	16,000
V.	Land Revenue	4,86,32,000	—	4,86,32,000
VI.	Excise	3,41,00,000	—	3,41,00,000
VII.	Stamps	1,56,00,000	—	1,56,00,000
VIII.	Forest	57,67,000	—	57,67,000
IX.	Registration	12,00,000	—	12,00,000
IXA.	Scheduled Taxes	18,16,000	—	18,16,000
	Total	10,71,31,000	—	10,71,31,000
	Irrigation, &c. Works.			
XIII.	Works for which Capital Accounts are kept	28,01,000	—	28,01,000
XIV.	Works for which no Capital Accounts are kept	17,12,000	—	17,12,000
	Total	45,13,000	—	45,13,000
	Interest Receipts.			
XVI.	Interest	1,45,60,000	—	1,45,60,000
	Civil Administration.			
XVII.	Administration of Justice	19,27,000	—	19,27,000
XVIII.	Jails and Convict Settlements	3,86,000	—	3,86,000
XIX.	Police	7,18,000	—	7,18,000
XXI.	Education	15,45,000	1,000	15,46,000
XXII.	Medical	15,16,000	3,000	15,19,000
XXIII.	Public Health	17,18,000	—	17,18,000
XXIV.	Agriculture	3,90,000	—	3,90,000
XXV.	Industries	12,000	—	12,000
XXVI.	Miscellaneous Departments	15,25,000	—	15,25,000
	Total	97,37,000	4,000	97,41,000
	Civil Works.			
XXX.	Civil Works	43,79,000	—	43,79,000
XXXI.	Bombay Development Scheme	21,46,000	—	21,46,000
	Total	65,25,000	—	65,25,000
	Miscellaneous.			
XXXII.	Transfers from Famine Relief Fund	12,96,000	—	12,96,000
XXXIII.	Receipts in aid of Superannuation	11,83,000	2,000	11,85,000
XXXIV.	Stationery and Printing	2,72,000	1,000	2,73,000
XXXV.	Miscellaneous	4,26,000	—	4,26,000
	Total	31,77,000	3,000	31,80,000
	Extraordinary Items.			
XL.	Extraordinary Receipts	18,72,000	—	18,72,000
	Total Revenue	14,75,15,000	7,000	14,75,22,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BOMBAY in India and in England for 1932-33.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	66,13,300	37,600	*—100*	66,50,800
6. Excise	47,42,000	45,000	*—200*	47,86,800
7. Stamps	2,40,000	—	—	2,40,000
8. Forest	37,81,000	1,29,500	*—500*	39,10,000
9. Registration	6,10,000	19,000	—	6,29,000
9A. Scheduled Taxes	28,000	—	—	28,000
Total	1,60,14,300	2,31,100	*—800*	1,62,44,600
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	1,18,000	—	—	1,18,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept— Interest on Debt	79,43,000	—	—	79,43,000
15. Other Rev. Expen. financed from ordinary Revenue	10,05,000	—	—	10,05,000
15(1) Other Rev. Expen. financed from Fam. Relief Fund	11,87,000	—	—	11,87,000
Total	1,01,35,000	—	—	1,01,35,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	2,23,04,000	—	—	2,23,04,000
20. Interest on other obligations	2,88,000	—	—	2,88,000
21. Reduction or avoidance of Debt	4,95,000	—	—	4,95,000
Total	2,30,87,000	—	—	2,30,87,000
CIVIL ADMINISTRATION.				
22. General Administration	2,05,23,800	5,41,600	*—1,900*	2,10,63,500
24. Administration of Justice	64,49,000	1,83,200	*—600*	66,31,600
25. Jails and Convict Settlements	25,73,000	47,800	*—200*	26,20,600
26. Police	1,78,51,000	3,95,300	*—1,400*	1,82,44,900
27. Ports and Pilotage	6,000	—	—	6,000
30. Scientific Departments	88,000	—	—	88,000
31. Education	1,74,13,000	1,13,700	*—400*	1,75,26,300
32. Medical	46,63,000	1,30,600	*—400*	47,93,200
33. Public Health	24,86,000	24,300	*—100*	25,10,200
34. Agriculture	25,97,000	61,000	*—200*	26,57,800
35. Industries	3,49,000	3,600	—	3,52,600
37. Miscellaneous Departments	4,84,000	28,800	*—100*	5,12,700
Total	7,54,82,800	15,29,900	*—5,300*	7,70,07,400
CIVIL WORKS.				
41. Civil Works	98,34,500	3,56,600	*—1,200*	1,01,89,900
42. Bombay Development Scheme	3,76,000	—	—	3,76,000
Total	1,02,10,500	3,56,600	*—1,200*	1,05,65,900
MISCELLANEOUS.				
45. Superannuation Allowance and Pensions	79,61,000	18,62,400	*—6,500*	98,16,900
46. Stationery and Printing	12,08,400	1,18,500	*—400*	13,26,500
47. Miscellaneous	13,49,000	3,200	—	13,52,200
Total	1,05,18,400	19,84,100	*—6,900*	1,24,95,600
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commutation of Pens. financed from ordinary Rev.	1,95,000	—	—	1,95,000
EXTRAORDINARY ITEMS.				
52. Extraordinary Payments	3,84,000	2,500	—	3,86,500
Total Expenditure charged to Revenue	14,61,45,000	41,04,200	*—14,200*	15,02,35,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c. Works	2,69,66,000	82,000	—	2,70,48,000
56A. Capital outlay on Improvement of Public Health	3,13,000	—	—	3,13,000
59. Bombay Development Scheme	*—99,000*	—	—	*—99,000*
60. Civil Works	2,10,000	—	—	2,10,000
60A. Other Provincial Works not charged to Revenue	*—85,000*	—	—	*—85,000*
60B. Payment of Commutation value of Pensions	5,54,000	—	—	5,54,000
61. Payment to Retrenched Personnel	2,17,000	—	—	2,17,000
Total Capital Expenditure not charged to Revenue	2,80,76,000	82,000	—	2,81,58,000

Revised Estimate of the Revenue of the Government of Bengal in India and in England for 1932–33.

HEADS OF REVENUE.	India.	England.	Total.
	Rs.	Rs.	Rs.
Principal Heads of Revenue.			
III. Salt	5,50,000	—	5,50,000
V. Land Revenue	3,10,38,000	—	3,10,38,000
VI. Excise	1,39,00,000	—	1,39,00,000
VII. Stamps	3,11,00,000	—	3,11,00,000
VIII. Forest	15,50,000	—	15,50,000
IX. Registration	18,50,000	—	18,50,000
IXA. Scheduled Taxes	11,80,000	—	11,80,000
Total	8,11,68,000	—	8,11,68,000
Railways.			
XII. Subsidised Companies	70,000	—	70,000
Irrigation, &c., Works.			
XIII. Works for which Capital Accounts are kept	*—4,69,000*	—	*—4,69,000*
XIV. Works for which no Capital Accounts are kept	2,04,000	—	2,04,000
Total	*—2,65,000*	—	*—2,65,000*
Debt Services.			
XVI. Interest	4,72,000	—	4,72,000
Civil Administration.			
XVII. Administration of Justice	15,03,000	—	15,03,000
XVIII. Jails and Convict Settlements	7,96,000	—	7,96,000
XIX. Police	10,93,000	—	10,93,000
XX. Ports and Pilotage	88,000	—	88,000
XXI. Education	13,54,000	2,000	13,56,000
XXII. Medical	10,05,000	—	10,05,000
XXIII. Public Health	1,41,000	—	1,41,000
XXIV. Agriculture	6,31,000	—	6,31,000
XXV. Industries	7,03,000	—	7,03,000
XXVI. Miscellaneous Departments	13,57,000	—	13,57,000
Total	86,71,000	2,000	86,73,000
Civil Works.			
XXX. Civil Works	16,11,000	—	16,11,000
Miscellaneous.			
XXXII. Transfers from Famine Relief Fund	57,000	—	57,000
XXXIII. Receipts in aid of Superannuation	1,43,000	—	1,43,000
XXXIV. Stationery and Printing	4,70,000	1,000	4,71,000
XXXV. Miscellaneous	14,31,000	—	14,31,000
Total	21,01,000	1,000	21,02,000
Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments.			
XXXIXA. Miscellaneous adjustments between Central and Provincial Governments	2,14,000	—	2,14,000
Extraordinary Items.			
XL. Extraordinary Receipts	2,28,000	—	2,28,000
Total Revenue	9,42,70,000	3,000	9,42,73,000

Note.—The Local Government prepared their Estimates on the basis of 1*s.* 6*d.* per rupee.

REVISED ESTIMATE of the EXPENDITURE of the Government of BENGAL in India and in England for 1932–33.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	38,41,000	27,000	38,68,000
6. Excise	17,11,000	9,000	17,20,000
7. Stamps	4,76,000	—	4,76,000
8. Forest	14,65,000	62,000	15,27,000
9. Registration	17,64,000	—	17,64,000
9A. Scheduled Taxes	15,000	—	15,000
Total	92,72,000	98,000	93,70,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	62,000	—	62,000
IRRIGATION, &C., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	18,04,000	—	18,04,000
15. Other Revenue Expenditure financed from ordinary Revenue	11,56,000	30,000	11,86,000
Total	29,60,000	30,000	29,90,000
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.			
16B. Construction of Irrigation, &c., Works	5,000	—	5,000
DEBT SERVICES.			
19. Interest on Ordinary Debt	4,71,000	—	4,71,000
20. Interest on other obligations	3,000	—	3,000
21. Reduction or avoidance of Debt	8,66,000	—	8,66,000
Total	13,40,000	—	13,40,000
CIVIL ADMINISTRATION.			
22. General Administration	1,17,86,000	6,31,000	1,24,17,000
24. Administration of Justice	94,40,000	2,98,000	97,38,000
25. Jails and Convict Settlements	43,83,000	19,000	44,02,000
26. Police	2,21,90,000	4,20,000	2,26,10,000
27. Ports and Pilotage	4,61,000	12,000	4,73,000
30. Scientific Departments	30,000	—	30,000
31. Education	1,26,33,000	2,05,000	1,28,38,000
32. Medical	49,27,000	1,50,000	50,77,000
33. Public Health	37,50,000	13,000	37,63,000
34. Agriculture	23,40,000	63,000	24,03,000
35. Industries	11,26,000	26,000	11,52,000
37. Miscellaneous Departments	2,00,000	46,000	2,46,000
Total	7,32,66,000	18,83,000	7,51,49,000
CIVIL WORKS.			
41. Civil Works	78,59,000	1,13,000	79,72,000
MISCELLANEOUS.			
43. Famine Relief	57,000	—	57,000
45. Superannuation Allowances and Pensions	52,06,000	17,85,000	69,91,000
46. Stationery and Printing	19,26,000	9,000	19,35,000
47. Miscellaneous	18,83,000	3,000	18,86,000
Total	90,72,000	17,97,000	1,08,69,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.			
45A. Commutation of Pensions financed from ordinary Revenue	4,64,000	—	4,64,000
Total Expenditure charged to Revenue	10,43,00,000	39,21,000	10,82,21,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
55. Construction of Irrigation, &c., Works	14,81,000	29,000	15,10,000
60. Civil Works	1,32,000	—	1,32,000
Total Capital Expenditure not charged to Revenue	16,13,000	29,000	16,42,000

NOTE.—The Local Government prepared their Estimates on the basis of 1*s.* 6*d.* per rupee.

REVISED ESTIMATE of the REVENUE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1932–33.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
III.	Salt	9,000	—	9,000
V.	Land Revenue	5,70,22,000	—	5,70,22,000
VI.	Excise	1,18,75,000	—	1,18,75,000
VII.	Stamps	1,80,00,000	—	1,80,00,000
VIII.	Forest	45,82,400	—	45,82,400
IX.	Registration	12,63,000	—	12,63,000
	Total	9,27,51,400	—	9,27,51,400
	RAILWAYS.			
XII.	Subsidised Companies	90,000	—	90,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	1,20,69,300	—	1,20,69,300
XIV.	Works for which no Capital Accounts are kept	29,000	—	29,000
	Total	1,20,98,300	—	1,20,98,300
	INTEREST RECEIPTS.			
XVI.	Interest	12,80,000	—	12,80,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	14,16,000	—	14,16,000
XVIII.	Jails and Convict Settlements	5,05,000	—	5,05,000
XIX.	Police	1,74,000	—	1,74,000
XXI.	Education	11,25,000	—	11,25,000
XXII.	Medical	3,08,000	—	3,08,000
XXIII.	Public Health	1,50,000	—	1,50,000
XXIV.	Agriculture	5,44,000	—	5,44,000
XXV.	Industries	1,81,000	—	1,81,000
XXVI.	Miscellaneous Departments	66,000	—	66,000
	Total	44,69,000	—	44,69,000
	CIVIL WORKS.			
XXX.	Civil Works	3,77,000	—	3,77,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	7,800	—	7,800
XXXIII.	Receipts in aid of Superannuation	2,24,000	—	2,24,000
XXXIV.	Stationery and Printing	5,86,000	—	5,86,000
XXXV.	Miscellaneous	7,03,000	—	7,03,000
	Total	15,20,800	—	15,20,800
	Total Revenue	11,25,86,500	—	11,25,86,500

REVISED ESTIMATE of the EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1932–33.

	HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
3.	Salt	500	—	—	500
5.	Land Revenue	74,15,000	28,500	—	74,43,500
6.	Excise	11,38,000	—	—	11,38,000
7.	Stamps	3,14,000	—	—	3,14,000
8.	Forest	26,63,500	1,11,100	*—400*	27,74,200
9.	Registration	4,32,000	—	—	4,32,000
	Total	1,19,63,000	1,39,600	*—400*	1,21,02,200
	FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A.	Forest Capital Outlay	6,800	—	—	6,800
	RAILWAYS.				
10.	Interest on Debt	8,200	—	—	8,200
	IRRIGATION &C., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	1,07,72,400	—	—	1,07,72,400
15.	Other Revenue Expenditure financed from ordinary Revenue	*—39,200*	1,30,000	*—400*	90,400
	Total	1,07,33,200	1,30,000	*—400*	1,08,62,800
	IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16B.	Construction of Irrigation, &c. Works	63,800	—	—	63,800
	DEBT SERVICES.				
19.	Interest on Ordinary Debt	56,35,600	—	—	56,35,600
21.	Reduction or avoidance of Debt	26,97,400	—	—	26,97,400
	Total	83,33,000	—	—	83,33,000
	CIVIL ADMINISTRATION.				
22.	General Administration	1,26,92,000	6,79,700	*—2,300*	1,33,69,400
24.	Administration of Justice	69,23,000	1,60,600	*—500*	70,83,100
25.	Jails and Convict Settlements	33,15,000	25,200	—	33,40,200
26.	Police	1,58,94,000	3,66,800	*—1,200*	1,62,59,600
30.	Scientific Departments	22,000	—	—	22,000
31.	Education	1,85,46,000	88,300	*—300*	1,86,34,000
32.	Medical	31,39,200	1,07,600	*—400*	32,46,400
33.	Public Health	19,18,000	65,200	*—200*	19,83,000
34.	Agriculture	27,94,000	73,600	*—200*	28,67,400
35.	Industries	11,27,000	15,400	—	11,42,400
37.	Miscellaneous Departments	72,000	—	—	72,000
	Total	6,64,42,200	15,82,400	*—5,100*	6,80,19,500
	CIVIL WORKS.				
41.	Civil Works	45,00,600	82,600	*—200*	45,83,000
	MISCELLANEOUS.				
43.	Famine	7,800	—	—	7,800
45.	Superannuation Allowances and Pensions	62,50,400	20,68,300	*—7,200*	83,11,500
46.	Stationery and Printing	12,57,000	4,000	—	12,61,000
47.	Miscellaneous	9,10,000	100	—	9,10,100
	Total	84,25,200	20,72,400	*—7,200*	1,04,90,400
	EXTRAORDINARY ITEMS.				
52.	Extraordinary payments	23,200	—	—	23,200
	Total Expenditure charged to Revenue	11,04,99,200	40,07,000	*—13,300*	11,44,92,900
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55.	Construction of Irrigation Works	9,47,400	—	—	9,47,400
60.	Civil Works	3,26,400	—	—	3,26,400
60B.	Commuted value of Pensions	7,64,800	—	—	7,64,800
61.	Payments to Retrenched Personnel	24,200	—	—	24,200
	Total Capital Expenditure not charged to Revenue	20,62,800	—	—	20,62,800

REVISED ESTIMATE of the REVENUE of the Government of the PUNJAB in India and in England for 1932–33.

HEADS OF REVENUE.		India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	2,16,000	—	—	2,16,000
V.	Land Revenue	4,29,46,000	—	—	4,29,46,000
VI.	Excise	94,30,000	—	—	94,30,000
VII.	Stamps	1,14,87,000	—	—	1,14,87,000
VIII.	Forest	20,09,000	—	—	20,09,000
IX.	Registration	8,75,000	—	—	8,75,000
	Total	6,69,63,000	—	—	6,69,63,000
	IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept	2,22,46,000	—	—	2,22,46,000
XIV.	Works for which no Capital Accounts are kept	1,46,000	—	—	1,46,000
	Total	2,23,92,000	—	—	2,23,92,000
	INTEREST RECEIPTS.				
XVI.	Interest	9,77,000	—	—	9,77,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	11,35,000	1,000	1,000	11,37,000
XVIII.	Jails and Convict Settlements	3,50,000	—	—	3,50,000
XIX.	Police	2,25,000	—	1,000	2,26,000
XXI.	Education	19,07,000	1,000	—	19,08,000
XXII.	Medical	9,15,000	—	1,000	9,16,000
XXIII.	Public Health	1,99,000	—	—	1,99,000
XXIV.	Agriculture	6,13,000	—	—	6,13,000
XXV.	Industries	1,26,000	—	—	1,26,000
XXVI.	Miscellaneous Departments	8,15,000	—	—	8,15,000
	Total	62,85,000	2,000	3,000	62,90,000
	CIVIL WORKS.				
XXX.	Civil Works	20,53,000	—	—	20,53,000
XXXA.	Hydro-Electric Scheme	29,000	—	—	29,000
	Total	20,82,000	—	—	20,82,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	1,51,000	1,000	6,000	1,58,000
XXXIV.	Stationery and Printing	2,71,000	1,000	—	2,72,000
XXXV.	Miscellaneous	17,84,000	1,000	2,000	17,87,000
	Total	22,06,000	3,000	8,000	22,17,000
	EXTRAORDINARY ITEMS.				
XL.	Extraordinary Receipts	40,11,000	—	—	40,11,000
	Total Revenue	10,49,16,000	5,000	11,000	10,49,32,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the PUNJAB in India and in England for 1932–33.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	35,72,000	16,000	—	35,88,000
6. Excise	9,49,000	2,000	—	9,51,000
7. Stamps	2,05,000	—	—	2,05,000
8. Forest	18,48,000	60,000	—	19,08,000
9. Registration	78,000	—	—	78,000
Total	66,52,000	78,000	—	67,30,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	4,10,000	—	—	4,10,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	1,35,16,000	—	—	1,35,16,000
15. Other Revenue Expenditure financed from ordinary Revenue	6,44,000	3,89,000	—	10,33,000
Total	1,41,60,000	3,89,000	—	1,45,49,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—17,52,000*	—	—	*—17,52,000*
21. Reduction or avoidance of Debt	25,35,000	—	—	25,35,000
Total	7,83,000	—	—	7,83,000
CIVIL ADMINISTRATION.				
22. General Administration	95,50,000	4,41,000	—	99,91,000
24. Administration of Justice	49,74,000	2,23,000	—	51,97,000
25. Jails and Convict Settlements	31,20,000	15,000	—	31,35,000
26. Police	1,19,60,000	2,73,000	—	1,22,33,000
30. Scientific Departments	21,000	1,000	—	22,000
31. Education	1,50,09,000	1,25,000	—	1,51,34,000
32. Medical	42,35,000	1,50,000	—	43,85,000
33. Public Health	11,57,000	57,000	—	12,14,000
34. Agriculture	42,04,000	86,000	—	42,90,000
35. Industries	9,61,000	6,000	—	9,67,000
37. Miscellaneous Departments	1,56,000	4,000	—	1,60,000
Total	5,53,47,000	13,81,000	—	5,67,28,000
CAPITAL OUTLAY ON CIVIL ADMINISTRATION CHARGED TO REVENUE.				
35A. Capital Outlay on Industrial Development from Revenue	1,000	—	—	1,000
CIVIL WORKS.				
41. Civil Works	87,63,000	95,000	—	88,58,000
41C. Interest on Capital Outlay on Hydro-Electric Schemes	24,51,000	—	—	24,51,000
Total	1,12,14,000	95,000	—	1,13,09,000
CAPITAL OUTLAY ON CIVIL WORKS CHARGED TO REVENUE.				
41A. Capital Expenditure on Civil Works met out of extraordinary receipts	12,08,000	—	—	12,08,000
MISCELLANEOUS.				
43. Famine	2,00,000	—	—	2,00,000
45. Superannuation Allowances and Pensions	40,84,000	16,09,000	—	56,93,000
46. Stationery and Printing	8,66,000	35,000	—	9,01,000
47. Miscellaneous	28,84,000	1,000	—	28,85,000
Total	80,34,000	16,45,000	—	96,79,000
Total Expenditure charged to Revenue	9,78,09,000	35,88,000	—	10,13,97,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	18,67,000	—	—	18,67,000
58. Capital Outlay on Hydro-Electric Scheme	92,20,000	48,62,000	—	1,40,82,000
60B. Commuted value of Pensions	11,91,000	—	—	11,91,000
Total Capital Expenditure not charged to Revenue	1,22,78,000	48,62,000	—	1,71,40,000

REVISED ESTIMATE of the REVENUE of the Government of BURMA in India and in England for 1932–33.

	HEADS OF REVENUE.	India.	England.	Exchange.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.	Rs.
III.	Salt	4,43,000	—	—	4,43,000
V.	Land Revenue	4,49,43,000	—	—	4,49,43,000
VI.	Excise	83,00,000	—	—	83,00,000
VII.	Stamps	55,00,000	—	—	55,00,000
VIII.	Forest	84,09,800	200	—	84,10,000
IX.	Registration	5,00,000	—	—	5,00,000
IXA.	Scheduled Taxes	11,53,000	—	—	11,53,000
	Total	6,92,48,800	200	—	6,92,49,000
	IRRIGATION, &C., WORKS.				
XIII.	Works for which Capital Accounts are kept	53,28,000	—	—	53,28,000
XIV.	Works for which no Capital Accounts are kept	1,41,000	—	—	1,41,000
	Total	54,69,000	—	—	54,69,000
	INTEREST RECEIPTS.				
XVI.	Interest	10,27,000	—	—	10,27,000
	CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	9,15,000	—	—	9,15,000
XVIII.	Jails and Convict Settlements	7,70,000	—	—	7,70,000
XIX.	Police	10,93,000	—	—	10,93,000
XX.	Ports and Pilotage	1,47,000	—	—	1,47,000
XXI.	Education	5,76,700	300	—	5,77,000
XXII.	Medical	3,45,000	—	—	3,45,000
XXIII.	Public Health	1,80,100	1,900	—	1,82,000
XXIV.	Agriculture	1,17,000	—	—	1,17,000
XXV.	Industries	7,000	—	—	7,000
XXVI.	Miscellaneous Departments	5,65,000	—	—	5,65,000
	Total	47,15,800	2,200	—	47,18,000
	CIVIL WORKS.				
XXX.	Civil Works	12,07,000	—	—	12,07,000
	MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	82,300	10,700	—	93,000
XXXIV.	Stationery and Printing	1,64,500	500	—	1,65,000
XXXV.	Miscellaneous	26,02,000	1,000	—	26,03,000
	Total	28,48,800	12,200	—	28,61,000
	EXTRAORDINARY ITEMS.				
XL.	Extraordinary Receipts	21,000	—	—	21,000
	Total Revenue	8,45,37,400	14,600	—	8,45,52,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BURMA in India and in England for 1932–33.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	57,80,600	29,500	*—100*	58,10,000
6. Excise	19,01,400	8,600	—	19,10,000
7. Stamps	1,24,000	—	—	1,24,000
8. Forest	63,22,800	5;19,500	*—2,300*	68,40,000
9. Registration	1,60,000	—	—	1,60,000
9A. Scheduled Taxes	1,000	—	—	1,000
Total	1,42,89,800	5,57,600	*—2,400*	1,48,45,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	36,000	—	—	36,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	26,31,000	—	—	26,31,000
15. Other Revenue Expenditure financed from ordinary Revenue	2,82,800	1,18,700	*—500*	4,01,000
Total	29,13,800	1,18,700	*—500*	30,32,000
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works	—	—	—	—
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—8,93,000*	—	—	*—8,93,000*
20. Interest on other obligations	1,09,000	—	—	1,09,000
21. Reduction or avoidance of Debt	11,58,000	—	—	11,58,000
Total	3,74,000	—	—	3,74,000
CIVIL ADMINISTRATION.				
22. General Administration	90,50,700	8,07,200	*—3,900*	98,54,000
24. Administration of Justice	58,68,900	1,37,900	*—800*	60,06,000
25. Jails and Convict Settlements	33,60,900	39,300	*—200*	34,00,000
26. Police	1,81,46,100	5,06,200	*—2,300*	1,86,50,000
27. Ports and Pilotage	9,52,300	66,000	*—300*	10,18,000
30. Scientific Departments	52,400	1,600	—	54,000
31. Education	86,11,400	2,21,300	*—700*	88,32,000
32. Medical	37,47,600	2,27,400	*—1,000*	39,74,000
33. Public Health	9,78,900	21,100	—	10,00,000
34. Agriculture	17,03,000	1,34,700	*—700*	18,37,000
35. Industries	2,59,200	15,900	*—100*	2,75,000
37. Miscellaneous Departments	3,24,200	29,900	*—100*	3,54,000
Total	5,30,55,600	22,08,500	*—10,100*	5,52,54,000
CIVIL WORKS.				
41. Civil Works	92,55,200	5,49,500	*—2,700*	98,02,000
MISCELLANEOUS.				
43. Famine	4,45,000	—	—	4,45,000
45. Superannuation Allowances and Pensions	42,95,500	17,11,200	*—8,700*	59,98,000
46. Stationery and Printing	8,83,400	80,200	*—600*	9,63,000
47. Miscellaneous	17,54,100	900	—	17,55,000
Total	73,78,000	17,92,300	*—9,300*	91,61,000
MISCELLANEOUS CAPITAL OUTLAY CHARGED TO REVENUE.				
45A. Commutation of Pensions financed from ordinary Revenue	*—2,12,000*	—	—	*—2,12,000*
EXTRAORDINARY ITEMS.				
52. Extraordinary Payments	2,000	—	—	2,000
Total Expenditure charged to Revenue	8,70,92,400	52,26,600	*—25,000*	9,22,94,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	15,71,000	—	—	15,71,000
60. Civil Works	6,23,000	—	—	6,23,000
60A. Other Provincial Works	*—7,19,000*	—	—	*—7,19,000*
60B. Payment of Commuted value of Pensions	6,86,000	—	—	6,86,000
61. Payment to Retrenched Personnel	2,50,000	—	—	2,50,000
Total Capital Expenditure not charged to Revenue	24,11,000	—	—	24,11,000

REVISED ESTIMATE of the REVENUE of the SHAN STATES FEDERATION in India and in England for 1932–33.

	HEADS OF REVENUE.	India.	England.	Total.
		Rs.	Rs.	Rs.
	PRINCIPAL HEADS OF REVENUE.			
V.	Land Revenue	2,72,000	—	2,72,000
VI.	Excise	71,000	—	71,000
VII.	Stamps	19,000	—	19,000
VIII.	Forest	5,54,000	—	5,54,000
IX.	Registration	1,000	—	1,000
	Total	9,17,000	—	9,17,000
	INTEREST RECEIPTS.			
XVI.	Interest	1,000	—	1,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	13,000	—	13,000
XIX.	Police	69,000	—	69,000
XXI.	Education	14,000	—	14,000
XXII.	Medical	40,000	—	40,000
XXIV.	Agriculture	1,000	—	1,000
XXVI.	Miscellaneous Departments	7,000	—	7,000
	Total	1,44,000	—	1,44,000
	CIVIL WORKS			
XXX.	Civil Works	3,57,000	—	3,57,000
	MISCELLANEOUS.			
XXXV.	Miscellaneous	21,54,500	1,500	21,56,000
	Total Revenue	35,73,500	1,500	35,75,000

REVISED ESTIMATE of the EXPENDITURE of the SHAN STATES FEDERATION in India and in England for 1932-33.

HEADS OF EXPENDITURE.

	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	1,000	—	—	1,000
6. Excise	27,000	—	—	27,000
7. Stamps	1,000	—	—	1,000
8. Forest	3,62,500	12,600	*—100*	3,75,000
9. Registration	1,000	—	—	1,000
Total	3,92,500	12,600	*—100*	4,05,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	3,000	—	—	3,000
IRRIGATION, &C., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenue	1,000	—	—	1,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	78,000	—	—	78,000
CIVIL ADMINISTRATION.				
22. General Administration	4,87,800	30,300	*—100*	5,18,000
24. Administration of Justice	16,000	—	—	16,000
25. Jails and Convict Settlements	29,000	—	—	29,000
26. Police	1,66,800	3,200	—	1,70,000
31. Education	4,22,600	9,400	—	4,32,000
32. Medical	2,38,000	—	—	2,38,000
33. Public Health	42,000	—	—	42,000
34. Agriculture	15,000	—	—	15,000
37. Miscellaneous Departments	2,000	—	—	2,000
Total	14,19,200	42,900	*—100*	14,62,000
CIVIL WORKS.				
41. Civil Works	13,39,200	21,900	*—100*	13,61,000
MISCELLANEOUS.				
45. Superannuation Allowances and Pensions	20,000	—	—	20,000
46. Stationery and Printing	20,000	—	—	20,000
47. Miscellaneous	1,29,000	—	—	1,29,000
Total	1,69,000	—	—	1,69,000
Total Expenditure charged to Revenue	34,01,900	77,400	*—300*	34,79,000

REVISED ESTIMATE of the REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1932-33.

HEADS OF REVENUE.		India.	England.	Total.
		Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE.				
II.	Taxes on Income	2,67,000	—	2,67,000
III.	Salt	3,50,000	—	3,50,000
V.	Land Revenue	1,78,45,000	—	1,78,45,000
VI.	Excise	1,20,61,000	—	1,20,61,000
VII.	Stamps	1,06,50,000	—	1,06,50,000
VIII.	Forest	6,41,000	—	6,41,000
IX.	Registration	12,70,000	—	12,70,000
	Total	4,30,84,000	—	4,30,84,000
IRRIGATION, &C., WORKS.				
XIII.	Works for which Capital Accounts are kept	19,99,000	—	19,99,000
XIV.	Works for which no Capital Accounts are kept	99,000	—	99,000
	Total	20,98,000	—	20,98,000
INTEREST RECEIPTS.				
XVI.	Interest	5,35,000	—	5,35,000
CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	5,67,000	—	5,67,000
XVIII.	Jails and Convict Settlements	4,23,000	—	4,23,000
XIX.	Police	1,81,000	—	1,81,000
XX.	Ports and Pilotage	2,000	—	2,000
XXI.	Education	7,34,000	—	7,34,000
XXII.	Medical	2,11,000	—	2,11,000
XXIII.	Public Health	1,55,000	—	1,55,000
XXIV.	Agriculture	2,26,000	—	2,26,000
XXV.	Industries	3,69,000	—	3,69,000
XXVI.	Miscellaneous Departments	35,000	—	35,000
	Total	29,03,000	—	29,03,000
CIVIL WORKS.				
XXX.	Civil Works	10,79,000	—	10,79,000
MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	93,000	—	93,000
XXXIV.	Stationery and Printing	2,50,000	—	2,50,000
XXXV.	Miscellaneous	3,37,000	—	3,37,000
	Total	6,80,000	—	6,80,000
	Total Revenue	5,03,79,000	—	5,03,79,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1932–33.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	18,96,000	57,000	19,53,000
6. Excise	14,58,000	8,000	14,66,000
7. Stamps	2,07,000	—	2,07,000
8. Forest	6,39,000	38,000	6,77,000
9. Registration	5,79,000	—	5,79,000
Total	47,79,000	1,03,000	48,82,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	17,000	—	17,000
IRRIGATION, &C., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	20,45,000	—	20,45,000
15. Other Revenue Expenditure financed from ordinary Revenue	2,13,000	15,000	2,28,000
Total	22,58,000	15,000	22,73,000
DEBT SERVICES.			
19. Interest on Ordinary Debt	76,000	—	76,000
20. Interest on other obligations	97,000	—	97,000
21. Reduction or avoidance of Debt	55,000	—	55,000
Total	2,28,000	—	2,28,000
CIVIL ADMINISTRATION.			
22. General Administration	62,58,000	3,66,000	66,24,000
24. Administration of Justice	35,69,000	1,71,000	37,40,000
25. Jails and Convict Settlements	19,21,000	25,000	19,46,000
26. Police	81,37,000	2,18,000	83,55,000
30. Scientific Departments	30,000	—	30,000
31. Education	76,95,000	1,03,000	77,98,000
32. Medical	23,71,000	1,14,000	24,85,000
33. Public Health	9,06,000	9,000	9,15,000
34. Agriculture	12,54,000	32,000	12,86,000
35. Industries	7,82,000	41,000	8,23,000
37. Miscellaneous Departments	68,000	4,000	72,000
Total	3,29,91,000	10,83,000	3,40,74,000
CIVIL WORKS.			
41. Civil Works	44,38,000	83,000	44,21,000
MISCELLANEOUS.			
43. Famine	8,000	—	8,000
45. Superannuation Allowances and Pensions	25,26,000	8,58,000	33,84,000
46. Stationery and Printing	7,51,000	56,000	8,07,000
47. Miscellaneous	1,19,000	—	1,19,000
Total	34,04,000	9,14,000	43,18,000
EXTRAORDINARY ITEMS.			
52. Extraordinary payments	15,000	21,000	36,000
Total Expenditure charged to Revenue	4,80,30,000	22,19,000	5,02,49,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
60B. Commuted value of Pensions	3,35,000	—	3,35,000
61. Payments to retrenched personnel	19,000	—	19,000
Total Capital Expenditure not charged to Revenue	3,54,000	—	3,54,000

NOTE.—The Local Government prepared their Estimate on the basis of 1*s.* 6*d.* per rupee.

REVISED ESTIMATE of the REVENUE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1932–33.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
III.	Salt	1,000	—	1,000
V.	Land Revenue	2,53,09,000	—	2,53,09,000
VI.	Excise	55,50,000	—	55,50,000
VII.	Stamps	55,29,000	—	55,29,000
VIII.	Forest	42,50,000	—	42,50,000
IX.	Registration	5,10,000	—	5,10,000
	Total	4,11,49,000	—	4,11,49,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	*—71,000*	—	*—71,000*
XIV.	Works for which no Capital Accounts are kept	*—53,000*	—	*—53,000*
	Total	*—1,24,000*	—	*—1,24,000*
	INTEREST RECEIPTS.			
XVI.	Interest	4,67,000	—	4,67,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	5,35,000	—	5,35,000
XVIII.	Jails and Convict Settlements	1,32,000	—	1,32,000
XIX.	Police	78,000	—	78,000
XXI.	Education	6,52,000	—	6,52,000
XXII.	Medical	69,000	—	69,000
XXIII.	Public Health	65,000	—	65,000
XXIV.	Agriculture	2,60,000	—	2,60,000
XXV.	Industries	14,000	—	14,000
XXVI.	Miscellaneous Departments	3,78,000	—	3,78,000
	Total	21,83,000	—	21,83,000
	CIVIL WORKS.			
XXX.	Civil Works	9,95,000	—	9,95,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	34,000	—	34,000
XXXIII.	Receipts in aid of Superannuation	62,000	27,000	89,000
XXXIV.	Stationery and Printing	68,000	—	68,000
XXXV.	Miscellaneous	4,45,000	—	4,45,000
	Total	6,09,000	27,000	6,36,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	6,000	—	6,000
	Total Revenue	4,52,85,000	27,000	4,53,12,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1932–33.

	HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	19,23,000	2,600	—	19,25,600
6.	Excise	8,21,000	4,300	—	8,25,300
7.	Stamps	1,38,000	—	—	1,38,000
8.	Forest	32,29,900	65,700	*—300*	32,95,300
9.	Registration	1,78,000	—	—	1,78,000
	Total	62,89,900	72,600	*—300*	63,62,200
	FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A.	Forest Capital Outlay	37,100	—	—	37,100
	IRRIGATION, &c., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	30,91,000	—	—	30,91,000
15.	Other Revenue Expenditure financed from ordinary Revenue	1,31,000	33,100	*—100*	1,64,000
	Total	32,22,000	33,100	*—100*	32,55,000
	IRRIGATION, &c., CAPITAL ACCOUNTS CHARGED TO REVENUE.				
16B.	Construction of Irrigation, &c., Works financed from ordinary Revenue	16,000	—	—	16,000
	DEBT SERVICES.				
19.	Interest on Ordinary Debt	1,45,000	—	—	1,45,000
20.	Interest on other obligations	1,20,000	—	—	1,20,000
21.	Reduction or avoidance of Debt	13,77,000	—	—	13,77,000
	Total	16,42,000	—	—	16,42,000
	CIVIL ADMINISTRATION.				
22.	General Administration	61,89,500	2,98,700	*—1,100*	64,87,100
24.	Administration of Justice	25,50,000	99,000	*—300*	26,48,700
25.	Jails and Convict Settlements	8,23,000	3,000	—	8,26,000
26.	Police	56,53,000	2,06,200	*—900*	58,58,300
30.	Scientific Departments	13,000	—	—	13,000
31.	Education	47,28,000	1,03,500	*—400*	48,31,100
32.	Medical	11,57,000	45,600	*—200*	12,02,400
33.	Public Health	3,13,000	—	—	3,13,000
34.	Agriculture	14,43,000	51,000	*—200*	14,93,800
35.	Industries	2,18,000	1,700	—	2,19,700
37.	Miscellaneous Departments	1,63,000	—	—	1,63,000
	Total	2,32,50,500	8,08,700	*—3,100*	2,40,56,100
	CIVIL WORKS.				
41.	Civil Works	52,20,400	76,800	*—200*	52,97,000
	MISCELLANEOUS.				
43.	Famine	34,000	—	—	34,000
45.	Superannuation Allowances and Pensions	27,12,000	8,60,200	*—3,100*	35,69,100
46.	Stationery and Printing	4,55,000	3,900	—	4,58,900
47.	Miscellaneous	6,89,000	100	—	6,89,100
	Total	38,90,000	8,64,200	*—3,100*	47,51,100
	Total Expenditure charged to Revenue	4,35,67,900	18,55,400	*—6,800*	4,54,16,500
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A.	Capital Outlay on Forests	15,000	—	—	15,000
55.	Construction of Irrigation, &c. Works	6,06,000	—	—	6,06,000
60.	Civil Works	1,35,000	—	—	1,35,000
60B.	Commuted value of Pensions	10,26,000	—	—	10,26,000
	Total Capital Expenditure not charged to Revenue	17,82,000	—	—	17,82,000

REVISED ESTIMATE of the REVENUE of the Government of the NORTH-WEST FRONTIER PROVINCE in India and in England for 1932–33.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	21,17,000	—	21,17,000
VI.	Excise	9,54,000	—	9,54,000
VII.	Stamps	9,08,000	—	9,08,000
VIII.	Forest	6,89,000	—	6,89,000
IX.	Registration	66,000	—	66,000
	Total	47,34,000	—	47,34,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	6,95,000	—	6,95,000
	INTEREST RECEIPTS.			
XVI.	Interest	88,000	—	88,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	1,85,000	—	1,85,000
XVIII.	Jails and Convict Settlements	1,04,000	—	1,04,000
XIX.	Police	9,000	—	9,000
XXI.	Education	69,000	—	69,000
XXII.	Medical	85,000	—	85,000
XXIII.	Public Health	5,000	—	5,000
XXIV.	Agriculture	40,000	—	40,000
XXVI.	Miscellaneous Departments	61,000	—	61,000
	Total	5,58,000	—	5,58,000
	CIVIL WORKS.			
XXX.	Civil Works	2,24,000	—	2,24,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	31,000	—	31,000
XXXIV.	Stationery and Printing	45,000	—	45,000
XXXV.	Miscellaneous	2,51,000	—	2,51,000
	Total	3,27,000	—	3,27,000
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	93,92,000	—	93,92,000
	Total Revenue	1,60,18,000	—	1,60,18,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the NORTH-WEST FRONTIER PROVINCE in India and in England for 1932–33.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	3,12,000	—	3,12,000
6. Excise	77,000	—	77,000
7. Stamps	17,000	—	17,000
8. Forests	5,78,000	2,000	5,80,000
9. Registration	11,000	—	11,000
Total	9,95,000	2,000	9,97,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest	5,000	—	5,000
IRRIGATION, &C., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	10,19,000	—	10,19,000
15. Other Revenue Expenditure financed from Ordinary Revenue	3,82,000	56,000	4,38,000
Total	14,01,000	56,000	14,57,000
DEBT SERVICES.			
19. Interest on Ordinary Debt	1,11,000	—	1,11,000
21. Appropriation for Reduction or Avoidance of Debt	61,000	—	61,000
Total	1,72,000	—	1,72,000
CIVIL ADMINISTRATION.			
22. General Administration	17,86,000	1,37,000	19,23,000
24. Administration of Justice	6,06,000	14,000	6,20,000
25. Jails and Convict Settlements	8,92,000	2,000	8,94,000
26. Police	29,99,000	59,000	30,58,000
30. Scientific Departments	5,000	—	5,000
31. Education	18,51,000	16,000	18,67,000
32. Medical	4,82,000	20,000	5,02,000
33. Public Health	1,21,000	9,000	1,30,000
34. Agriculture	2,30,000	—	2,30,000
37. Miscellaneous Departments	4,000	—	4,000
Total	89,76,000	2,57,000	92,33,000
CIVIL WORKS.			
41. Civil Works	31,50,000	—	31,50,000
MISCELLANEOUS.			
43. Famine	10,000	—	10,000
45. Superannuation Allowances and Pensions	5,77,000	8,000	5,85,000
46. Stationery and Printing	2,17,000	—	2,17,000
47. Miscellaneous	94,000	—	94,000
Total	8,98,000	8,000	9,06,000
Total Expenditure charged to Revenue	1,55,97,000	3,23,000	1,59,20,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
55. Construction of Irrigation, &c., Works	1,18,000	—	1,18,000
60B. Commuted value of Pensions	2,16,000	—	2,16,000
Total Capital Expenditure not charged to Revenue	3,34,000	—	3,34,000

REVISED ESTIMATE of the REVENUE of the Government of ASSAM in India and in England for 1932-33.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	2,00,000	—	2,00,000
III.	Salt	64,000	—	64,000
V.	Land Revenue	1,14,00,000	—	1,14,00,000
VI.	Excise	41,00,000	—	41,00,000
VII.	Stamps	18,10,000	—	18,10,000
VIII.	Forest	17,15,000	—	17,15,000
IX.	Registration	1,67,000	—	1,67,000
	Total	1,94,56,000	—	1,94,56,000
	INTEREST RECEIPTS.			
XVI.	Interest	1,20,000	—	1,20,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	1,85,000	—	1,85,000
XVIII.	Jails and Convict Settlements	59,000	—	59,000
XIX.	Police	1,87,000	—	1,87,000
XXI.	Education	3,05,000	—	3,05,000
XXII.	Medical	1,97,000	—	1,97,000
XXIII.	Public Health	85,000	—	85,000
XXIV.	Agriculture	1,19,000	—	1,19,000
XXV.	Industries	8,000	—	8,000
XXVI.	Miscellaneous Departments	25,000	—	25,000
	Total	11,70,000	—	11,70,000
	CIVIL WORKS.			
XXX.	Civil Works	9,39,000	—	9,39,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	14,000	—	14,000
XXXIV.	Stationery and Printing	43,000	—	43,000
XXXV.	Miscellaneous	77,000	—	77,000
	Total	1,34,000	—	1,34,000
	Total Revenue	2,18,19,000	—	2,18,19,000

REVISED ESTIMATE of the EXPENDITURE of the Government of ASSAM in India and in England for 1932–33.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	18,73,000	5,000	—	18,78,000
6. Excise	6,12,000	5,000	—	6,17,000
7. Stamps	44,000	—	—	44,000
8. Forest	14,52,000	80,000	—	15,32,000
9. Registration	1,50,000	—	—	1,50,000
Total	41,31,000	90,000	—	42,21,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	49,000	—	—	49,000
RAILWAY REVENUE ACCOUNT.				
10. State Railways	50,000	—	—	50,000
12. Miscellaneous Railway Expenditure	1,000	—	—	1,000
Total	51,000	—	—	51,000
IRRIGATION, &c., REVENUE ACCOUNT.				
15B. Navigation, &c., Works	55,000	—	—	55,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	2,90,000	—	—	2,90,000
21. Appropriation for reduction or avoidance of Debt	1,79,000	—	—	1,79,000
Total	4,69,000	—	—	4,69,000
CIVIL ADMINISTRATION.				
22. General Administration	24,29,000	2,65,000	—	26,94,000
24. Administration of Justice	9,30,000	35,000	—	9,65,000
25. Jails and Convict Settlements	4,93,000	—	—	4,93,000
26. Police	26,20,000	71,000	—	26,91,000
27. Ports and Pilotage	27,000	—	—	27,000
30. Scientific Departments	4,000	—	—	4,000
31. Education	30,23,000	23,000	—	30,46,000
32. Medical	11,94,000	41,000	—	12,35,000
33. Public Health	6,12,000	7,000	—	6,19,000
34. Agriculture	6,67,000	9,000	—	6,76,000
35. Industries	1,76,000	4,000	—	1,80,000
37. Miscellaneous Departments	39,000	5,000	—	44,000
Total	1,22,14,000	4,60,000	—	1,26,74,000
CIVIL WORKS.				
41. Civil Works	41,21,000	64,000	—	41,85,000
MISCELLANEOUS.				
43. Famine	2,000	—	—	2,000
45. Superannuation Allowances and Pensions	10,13,000	4,32,000	—	14,45,000
46. Stationery and Printing	3,19,000	—	—	3,19,000
47. Miscellaneous	4,41,000	—	—	4,41,000
Total	17,75,000	4,32,000	—	22,07,000
EXTRAORDINARY ITEMS.				
52. Extraordinary payments	6,000	—	—	6,000
Total Expenditure charged to Revenue	2,28,71,000	10,47,000	—	2,39,18,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital outlay on Forests	6,000	—	—	6,000
60. Civil Works	4,34,000	—	—	4,34,000
60B. Commuted value of Pensions	1,20,000	—	—	1,20,000
61. Payments to Retrenched Personnel	4,000	—	—	4,000
Total Capital Expenditure not charged to Revenue	5,64,000	—	—	5,64,000

REVISED ESTIMATE of the REVENUE of the Government of COORG in India and in England for 1932–33.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	3,78,700	—	3,78,700
VI.	Excise	2,79,600	—	2,79,600
VII.	Stamps	89,900	—	89,900
VIII.	Forest	3,38,700	—	3,38,700
IX.	Registration	9,000	—	9,000
	Total	10,95,900	—	10,95,900
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	4,400	—	4,400
XVIII.	Jails and Convict Settlements	200	—	200
XIX.	Police	200	—	200
XXI.	Education	14,400	—	14,400
XXII.	Medical	7,900	—	7,900
XXIII.	Public Health	100	—	100
XXIV.	Agriculture	400	—	400
XXVI.	Miscellaneous Departments	63,400	—	63,400
	Total	91,000	—	91,000
	CIVIL WORKS.			
XXX.	Civil Works	23,900	—	23,900
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	200	—	200
XXXIV.	Stationery and Printing	1,000	—	1,000
XXXV.	Miscellaneous	1,000	—	1,000
	Total	2,200	—	2,200
	Total Revenue	12,13,000	—	12,13,000

REVISED ESTIMATE of the EXPENDITURE of the Government of COORG in India and in England for 1932–33.

HEADS OF EXPENDITURE.

	India.	England.	Exchange,	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	76,900	—	—	76,900
6. Excise	9,900	—	—	9,900
7. Stamps	1,600	—	—	1,600
8. Forest	2,19,000	15,700	—	2,34,700
9. Registration	2,300	—	—	2,300
Total	3,09,700	15,700	—	3,25,400
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	4,100	—	—	4,100
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Irrigation Works	6,300	—	—	6,300
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—15,100*	—	—	*—15,100*
CIVIL ADMINISTRATION.				
22. General Administration	1,10,800	5,500	—	1,16,300
24. Administration of Justice	47,000	—	—	47,000
25. Jails and Convict Settlements	10,300	—	—	10,300
26. Police	91,100	—	—	91,100
31. Education	1,54,900	3,100	—	1,58,000
32. Medical	77,700	12,000	—	89,700
33. Public Health	8,900	—	—	8,900
34. Agriculture	29,500	—	—	29,500
37. Miscellaneous Departments	2,300	—	—	2,300
Total	5,32,500	20,600	—	5,53,100
CIVIL WORKS.				
41. Civil Works	3,12,700	10,000	—	3,22,700
MISCELLANEOUS.				
45. Superannuation Allowances and Pensions	48,300	18,600	—	66,900
46. Stationery and Printing	18,900	—	—	18,900
47. Miscellaneous	18,100	—	—	18,100
Total	85,300	18,600	—	1,03,900
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commuted value of Pensions financed from ordinary Revenue	15,000	—	—	15,000
EXTRAORDINARY ITEMS.				
52. Extraordinary payments	2,600	—	—	2,600
Total Expenditure charged to Revenue	12,53,100	64,900	—	13,18,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
61. Payments to Retrenched Personnel	1,400	—	—	1,400

(1979) Ps. 1487. Wt. P. 425—1137 200 6/33 I.O.P.

EAST INDIA (ESTIMATE)

REVISED ESTIMATE OF REVENUE AND EXPENDITURE

OF THE GOVERNOR-GENERAL OF INDIA IN COUNCIL, AND OF THE LOCAL GOVERNMENTS

FOR THE YEAR 1933-34

INDIA OFFICE
28TH MAY, 1934

L. J. KERSHAW,
Assistant Under-Secretary of State for India

BOMBAY BRANCH
OF THE
ROYAL ASIATIC SOCIETY.
TOWN HALL, BOMBAY.

LONDON
PRINTED AND PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE
To be purchased directly from H.M. STATIONERY OFFICE at the following addresses
Adastral House, Kingsway, London, W.C. 2; 120, George Street, Edinburgh 2
York Street, Manchester 1; 1, St. Andrew's Crescent, Cardiff
80, Chichester Street, Belfast
or through any Bookseller

1934

Price 1s. 6d. Net

88-801-0-34

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in

HEADS OF REVENUE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs	—	1,000	4,73,28,000	18,48,05,000	12,89,30,000	—	11,21,000
II. Taxes on Income	5,76,12,000	2,20,000	1,79,43,000	4,54,74,000	—	1,21,39,000	79,93,000
III. Salt	2,27,53,000	—	1,79,43,000	1,77,97,000	2,31,49,000	*—5,000*	—
IV. Opium	—	—	—	—	—	1,58,65,000	—
V. Land Revenue	10,57,000	9,59,000	1,000	—	—	—	—
VI. Excise	19,14,000	5,60,000	11,33,000	5,30,000	—	—	1,000
VII. Stamps	11,47,000	1,55,000	1,37,000	16,29,000	—	—	—
VIII. Forest	15,91,000	26,000	—	—	—	—	—
IX. Registration	81,000	6,000	13,000	3,000	—	—	—
X. Payments from Indian States	19,83,000	—	34,47,000	13,46,000	68,000	3,29,000	1,45,000
TOTAL	8,81,38,000	19,27,000	8,79,45,000	25,15,84,000	15,21,47,000	2,83,28,000	92,60,000
Railways.							
XI. State Railways— Gross Receipts	87,74,98,000	—	—	—	—	—	—
Deduct—Working Expenses	*62,56,72,000*	—	—	—	—	—	—
Surplus profits paid to Companies	*56,50,000*	—	—	—	—	—	—
Net Receipts	24,61,76,000	—	—	—	—	—	—
XII. Subsidised Companies	19,98,000	—	—	—	—	—	—
XIIA. Miscellaneous Railway Receipts	73,35,000	—	—	—	—	—	—
XIIc. Withdrawals of Sums deposited on account of the Railway Depreciation Fund	7,78,11,000	—	—	—	—	—	—
TOTAL	33,33,20,000	—	—	—	—	—	—
Irrigation, &c., Works.							
XIII. Works for which Capital Accounts are kept	37,000	*—56,000*	—	—	—	—	—
XIV. Works for which no Capital Accounts are kept	2,000	5,000	—	—	—	—	—
TOTAL	39,000	*—51,000*	—	—	—	—	—
Posts and Telegraphs.							
XV. Posts and Telegraphs— Gross Receipts	10,75,74,000	—	—	—	—	—	—
Deduct—Working Expenses	*10,35,46,000*	—	—	—	—	—	—
Net Receipts	40,28,000	—	—	—	—	—	—
Interest Receipts.							
XVI. Interest	10,24,000	39,000	4,77,000	10,85,000	10,21,000	22,000	68,64,000
Civil Administration.							
XVII. Admin. of Justice	94,000	21,000	5,000	12,000	—	—	—
XVIII. Jails and Convict Settlements	2,61,000	28,000	—	2,000	—	—	—
XIX. Police	6,73,000	8,000	37,000	1,63,000	—	—	—
XX Ports and Pilotage	17,28,000	—	4,000	1,74,000	—	—	—
XX (1). Lighthouses and Lightships	2,02,000	—	1,83,000	3,97,000	—	—	—
XXI. Education	1,28,000	48,000	3,000	9,000	—	1,000	5,000
XXII. Medical	1,25,000	5,000	25,000	22,000	—	—	4,000
XXIII. Public Health	1,44,000	—	1,000	10,000	20,000	—	—
XXIV. Agriculture	7,79,000	5,000	4,000	2,000	—	—	—
XXV. Industries	17,000	—	—	—	—	—	—
XXVI. Miscellaneous Depts.	14,45,000	2,000	68,000	1,11,000	24,000	35,000	43,000
XXVIA. Indian Stores Dept.	2,62,000	—	—	—	—	—	—
TOTAL	58,58,000	1,17,000	3,30,000	9,02,000	44,000	36,000	52,000
Carried forward	43,24,07,000	20,32,000	8,87,52,000	25,35,71,000	15,32,12,000	2,83,86,000	1,61,76,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1933–34.

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,39,38,000	10,000	—	*—2,99,000*	1,28,66,000	—	46,87,00,000	—	—	46,87,00,000
1,50,15,000	74,89,000	42,05,000	11,47,000	20,34,000	29,000	17,13,00,000	—	—	17,13,00,000
40,52,000	*—1,54,000*	—	—	*—35,000*	—	8,55,00,000	—	—	8,55,00,000
—	—	—	—	—	—	1,58,65,000	—	—	1,58,65,000
—	—	—	—	—	—	20,17,000	—	—	20,17,000
—	—	—	—	—	—	41,38,000	—	—	41,38,000
—	—	—	—	—	—	30,68,000	—	—	30,68,000
—	—	—	—	—	—	16,17,000	—	—	16,17,000
—	—	—	—	—	—	1,03,000	—	—	1,03,000
5,000	3,36,000	—	—	5,000	—	76,64,000	—	—	76,64,000
11,30,10,000	76,81,000	42,05,000	8,48,000	1,48,70,000	29,000	75,99,72,000	—	—	75,99,72,000
—	—	—	—	—	—	87,74,98,000	2,000	—	87,75,00,000
—	—	—	—	—	—	*62,56,72,000*	*47,36,000*	+8,000	*63,04,00,000*
—	—	—	—	—	—	*56,50,000*	—	—	*56,50,000*
—	—	—	—	—	—	24,61,76,000	*—47,34,000*	+8,000	24,14,50,000
—	—	—	—	—	—	19,98,000	1,02,000	—	21,00,000
—	—	—	—	—	—	73,35,000	—	—	73,35,000
—	—	—	—	—	—	7,78,11,000	—	—	7,78,11,000
—	—	—	—	—	—	33,33,20,000	*—46,32,000*	+8,000	32,86,96,000
—	—	—	—	—	—	*—19,000*	—	—	*—19,000*
—	—	—	—	—	—	7,000	—	—	7,000
—	—	—	—	—	—	*—12,000*	—	—	*—12,000*
—	—	—	—	—	—	10,75,74,000	—	—	10,75,74,000
—	—	—	—	—	—	*10,35,46,000*	*8,67,000*	+2,000	*10,44,11,000*
—	—	—	—	—	—	40,28,000	*—8,67,000*	+2,000	31,63,000
1,40,000	49,000	13,000	8,000	23,000	10,000	1,07,75,000	51,32,000	*—9,000*	1,58,98,000
—	—	—	—	—	—	1,32,000	—	—	1,32,000
—	—	—	—	—	—	2,91,000	—	—	2,91,000
—	—	—	—	—	—	8,81,000	1,07,000	—	9,88,000
18,000	—	—	—	—	—	19,24,000	—	—	19,24,000
1,73,000	—	—	—	—	—	9,55,000	—	—	9,55,000
—	—	1,000	—	—	—	1,95,000	—	—	1,95,000
—	—	—	—	—	—	1,81,000	21,000	—	2,02,000
—	—	—	—	—	—	1,75,000	—	—	1,75,000
—	—	—	—	—	—	7,90,000	—	—	7,90,000
—	—	—	—	—	—	17,000	—	—	17,000
12,000	6,000	5,000	3,000	9,000	—	17,63,000	55,000	—	18,18,000
—	—	—	—	—	—	2,62,000	—	—	2,62,000
2,03,000	6,000	6,000	3,000	9,000	—	75,66,000	1,83,000	—	77,49,000
11,33,53,000	77,36,000	42,24,000	8,59,000	1,49,02,000	39,000	1,11,56,49,000	*—1,84,000*	1,000	1,11,54,66,000

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in each of the

HEADS OF REVENUE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward - -	43,24,07,000	20,32,000	8,87,52,000	25,35,71,000	15,32,12,000	2,83,86,000	1,61,76,000
Currency and Mint.							
XXVII. Currency - -	66,08,000	1,000	37,000	10,09,000	11,000	11,000	20,000
XXVIII. Mint - -	40,45,000	—	—	5,60,000	—	—	—
TOTAL - -	1,06,53,000	1,000	37,000	15,69,000	11,000	11,000	20,000
Civil Works.							
XXX. Civil Works -	20,52,000	41,000	11,000	80,000	1,09,000	—	25,000
Miscellaneous.							
XXXIII. Receipts in aid of Superannuation -	2,60,000	12,000	69,000	2,04,000	1,86,000	85,000	81,000
XXXIV. Stationery and Printing	21,11,000	4,000	7,000	8,000	—	1,000	3,000
XXXV. Miscellaneous -	18,20,000	44,000	*—2,73,000*	4,82,000	49,000	1,77,000	1,37,000
TOTAL - -	41,91,000	60,000	*—1,97,000*	6,94,000	2,35,000	2,63,000	2,21,000
Defence Receipts.							
XXXVI. Defence Services—Effective -	2,63,29,000	—	—	—	—	—	—
XXXVII. Defence Services—Non-effective -	6,92,000	—	—	—	—	—	—
XXXVIII. Transfer from Defence Reserve Fund -	—	—	—	—	—	—	—
TOTAL - -	2,70,21,000	—	—	—	—	—	—
Extraordinary Items.							
XL. Extraordinary Receipts	3,00,000	—	—	—	—	—	—
TOTAL REVENUE -	47,66,24,000	21,34,000	8,86,03,000	25,59,14,000	15,35,67,000	2,86,60,000	1,64,42,000

PROVINCES of BRITISH INDIA and in ENGLAND for the year 1933–34—*continued.*

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 11,33,53,000	Rs. 77,36,000	Rs. 42,24,000	Rs. 8,59,000	Rs. 1,49,02,000	Rs. 39,000	Rs. 1,11,56,49,000	Rs. *–1,84,000*	Rs. 1,000	Rs. 1,11,54,66,000
23,000	2,000	2,000	4,000	2,000	—	77,30,000	—	—	77,30,000
—	—	—	—	—	—	46,05,000	—	—	46,05,000
23,000	2,000	2,000	4,000	2,000	—	1,23,35,000	—	—	1,23,35,000
14,000	45,000	7,000	—	11,000	—	23,95,000	7,000	—	24,02,000
51,000	57,000	54,000	9,000	18,000	1,000	10,87,000	1,94,000	*–1,000*	12,80,000
4,000	—	—	1,000	+	—	21,39,000	18,000	—	21,57,000
82,000	55,000	22,000	3,88,000	26,000	1,000	30,10,000	4,08,000	*–1,000*	34,17,000
1,37,000	1,12,000	76,000	3,98,000	44,000	2,000	62,36,000	6,20,000	*–2,000*	68,54,000
—	—	—	—	—	—	2,63,29,000	2,16,04,000	*–37,000*	4,78,96,000
—	—	—	—	—	—	6,92,000	38,93,000	*–7,000*	45,78,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	2,70,21,000	2,54,97,000	*–44,000*	5,24,74,000
—	—	—	—	—	—	3,00,000	32,69,000	*–6,000*	35,63,000
11,35,27,000	78,95,000	43,09,000	12,61,000	1,49,59,000	41,000	1,16,39,36,000	2,92,09,000	*–51,000*	1,19,30,94,000

No. 2.—Revised Estimate of the Expenditure of the Central Government

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenue.							
1. Customs	7,72,000	7,000	38,96,000	22,11,000	19,41,000	—	23,000
2. Taxes on Income	12,86,000	21,000	10,76,000	21,38,000	—	8,11,000	8,45,000
3. Salt	61,42,000	—	17,65,000	29,22,000	2,91,000	—	—
4. Opium	—	—	—	—	—	71,17,000	—
5. Land Revenue	2,11,000	3,57,000	—	—	—	—	—
6. Excise	4,69,000	41,000	70,000	2,40,000	—	2,000	2,28,000
7. Stamps	14,000	3,000	2,000	16,85,000	—	—	—
8. Forest	19,44,000	34,000	—	—	—	—	—
9. Registration	7,000	2,000	6,000	5,000	—	—	—
Total	1,08,45,000	4,65,000	68,15,000	92,01,000	22,32,000	79,30,000	10,96,000
Forest and Other Capital Outlay charged to Revenue.							
3A. Capital outlay on Salt Works	75,000	—	—	—	—	—	—
8A. Forest Capital outlay	57,000	—	—	—	—	—	—
Total	1,32,000	—	—	—	—	—	—
Railway Revenue Account.							
10. State Railways:—							
Interest on Debt	19,59,49,000	—	—	—	—	—	—
Interest on Capital contributed by Companies	3,54,000	—	—	—	—	—	—
11. Subsidised Companies	8,10,000	—	—	—	—	—	—
12. Miscellaneous Capital Expenditure	28,28,000	—	—	—	—	—	—
Total	19,99,41,000	—	—	—	—	—	—
Irrigation, &c., Revenue Account.							
14. Works for which Capital Accounts are kept—Interest on Debt	1,16,000	1,38,000	—	—	—	—	—
15. Other Revenue Expenditure	8,000	84,000	—	—	—	—	3,000
Total	1,24,000	2,22,000	—	—	—	—	3,000
Irrigation, &c., Capital Outlay charged to Revenue.							
16. Construction of Irrigation, &c., Works financed from Ordinary Revenue	—	23,000	—	—	—	—	—
Posts and Telegraphs Revenue Account.							
17. Posts and Telegraphs—Interest on Debt	83,35,000	—	—	—	—	—	—
Carried forward	21,93,77,000	7,10,000	68,15,000	92,01,000	22,32,000	79,30,000	10,99,000

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1933–34.

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,70,000	22,000	—	14,000	—	—	97,56,000	1,53,000	*—1,000*	99,08,000
9,81,000	3,74,000	3,76,000	81,000	1,53,000	2,000	81,44,000	1,48,000	—	82,92,000
1,47,000	75,000	—	—	—	—	1,13,42,000	84,000	—	1,14,26,000
—	—	—	—	—	—	71,17,000	42,000	—	71,59,000
—	—	—	—	—	—	5,68,000	—	—	5,68,000
—	—	—	4,68,000	—	—	15,18,000	13,000	—	15,31,000
—	—	—	—	—	—	17,04,000	43,000	—	17,47,000
—	—	—	—	—	—	19,78,000	1,09,000	—	20,87,000
—	—	—	—	—	—	20,000	—	—	20,000
19,98,000	4,71,000	3,76,000	5,63,000	1,53,000	2,000	4,21,47,000	5,92,000	*—1,000*	4,27,38,000
—	—	—	—	—	—	75,000	12,000	—	87,000
—	—	—	—	—	—	57,000	2,000	—	59,000
—	—	—	—	—	—	1,32,000	14,000	—	1,46,000
—	—	—	—	—	—	19,59,49,000	11,53,96,000	*—2,00,000*	31,11,45,000
—	—	—	—	—	—	3,54,000	1,25,21,000	*—22,000*	1,28,53,000
—	—	—	—	—	—	8,10,000	—	—	8,10,000
—	—	—	—	—	—	28,28,000	10,62,000	*—2,000*	38,88,000
—	—	—	—	—	—	19,99,41,000	12,89,79,000	*—2,24,000*	32,86,96,000
—	—	—	—	—	—	2,54,000	—	—	2,54,000
—	—	—	—	—	—	95,000	13,000	—	1,08,000
—	—	—	—	—	—	3,49,000	13,000	—	3,62,000
—	—	—	—	—	—	23,000	—	—	23,000
—	—	—	—	—	—	83,35,000	—	—	83,35,000
19,98,000	4,71,000	3,76,000	5,63,000	1,53,000	2,000	25,09,27,000	12,95,98,000	*—2,25,000*	38,03,00,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	21,93,77,000	7,10,000	68,15,000	92,01,000	22,32,000	79,30,000	10,99,000
Posts and Telegraphs—Capital Outlay charged to Revenue.							
18. Capital outlay on Posts and Telegraphs :— Indian Posts and Telegraphs Department -	3,71,000	—	—	—	—	—	—
Debt Services.							
19. Interest on Ordinary Debt -	8,81,26,000	4,35,000	1,56,47,000	7,99,07,000	16,12,000	70,39,000	64,74,000
Deduct—Amount chargeable to Railways - -	*19,59,49,000*	—	—	—	—	—	—
Irrigation - -	*1,16,000*	*1,38,000*	—	—	—	—	—
Posts and Telegraphs -	*84,83,000*	—	—	—	—	—	—
Other Commercial Depts.	*21,13,000*	—	—	*3,87,000*	—	—	—
Provincial Loans Fund -	*8,06,00,000*	—	—	—	—	—	—
Remainder chargeable to Ordinary Debt - -	*-19,91,35,000*	2,97,000	1,56,47,000	7,95,20,000	16,12,000	70,39,000	64,74,000
20. Interest on other obligations	8,27,92,000	34,000	24,18,000	22,48,000	23,24,000	21,99,000	12,88,000
21. Reduction or avoidance of debt	3,00,00,000	—	—	—	—	—	—
TOTAL - -	*-8,63,43,000*	3,31,000	1,80,65,000	8,17,68,000	39,36,000	92,38,000	77,62,000
Civil Administration.							
22. General Administration -	1,01,80,000	1,12,000	85,000	2,59,000	20,000	—	—
23. Audit - - -	32,80,000	—	7,89,000	11,28,000	8,60,000	8,21,000	7,16,000
24. Administration of Justice -	4,58,000	60,000	67,000	69,000	39,000	—	—
25. Jails and Convict Settlements	21,11,000	1,73,000	20,000	23,000	—	—	—
26. Police - - -	24,14,000	11,67,000	3,52,000	13,07,000	94,000	11,000	21,000
27. Ports and Pilotage - -	12,41,000	—	26,000	5,77,000	—	—	—
27(i) Lighthouses and Lightships	4,69,000	—	73,000	1,57,000	—	—	—
28. Ecclesiastical - -	7,42,000	28,000	2,06,000	2,70,000	—	2,89,000	2,50,000
29. Political - - -	53,28,000	13,71,000	3,60,000	10,18,000	—	1,73,000	8,98,000
29A. Frontier Watch and Ward -	—	34,33,000	—	—	—	—	—
30. Scientific Departments -	58,72,000	7,000	1,50,000	4,000	—	—	—
31. Education - - -	15,63,000	3,00,000	3,96,000	84,000	—	5,55,000	16,000
32. Medical - - -	13,77,000	2,97,000	3,27,000	1,10,000	—	—	12,000
33. Public Health - -	9,21,000	14,000	75,000	1,29,000	47,000	—	—
34. Agriculture - - -	26,41,000	1,03,000	12,000	7,000	—	—	—
35. Industries - - -	1,82,000	—	—	—	—	—	—
36. Aviation - - -	11,91,000	—	—	—	—	—	—
37. Miscellaneous Departments -	12,35,000	23,000	68,000	2,06,000	1,000	21,000	25,000
37A. Indian Stores Department -	8,20,000	—	—	—	—	—	—
TOTAL - -	4,20,25,000	70,88,000	30,06,000	53,48,000	10,61,000	18,70,000	19,38,000
Currency and Mint.							
38. Currency - - -	19,73,000	2,000	2,86,000	13,99,000	—	3,05,000	2,03,000
39. Mint - - - -	6,01,000	—	—	7,55,000	—	—	—
TOTAL - -	25,74,000	2,000	2,86,000	21,54,000	—	3,05,000	2,03,000
Civil Works.							
41. Civil Works - - -	1,74,43,000	8,96,000	86,000	5,33,000	8,55,000	—	59,000
Miscellaneous.							
44. Territorial and Political Pensions - - -	1,52,000	35,000	5,39,000	3,34,000	6,41,000	6,48,000	55,000
45. Superannuation Allowances and Pensions - -	*-13,45,000*	1,36,000	19,37,000	16,68,000	24,66,000	14,15,000	10,22,000
46. Stationery and Printing -	32,04,000	1,000	39,000	40,000	2,000	19,000	6,000
47. Miscellaneous - -	12,79,000	2,45,000	16,000	64,000	6,000	31,000	3,000
TOTAL - -	32,90,000	4,17,000	25,31,000	21,06,000	31,15,000	21,13,000	10,86,000
Carried forward - -	19,87,37,000	94,44,000	3,07,89,000	10,11,10,000	1,11,99,000	2,14,56,000	1,21,47,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1933-34—*continued.*

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19,98,000	4,71,000	3,76,000	5,63,000	1,53,000	2,000	25,09,27,000	12,95,98,000	*--2,25,000*	38,03,00,000
—	—	—	—	—	—	3,71,000	—	—	3,71,000
39,10,000	12,30,000	16,00,000	2,45,000	1,30,000	2,000	20,63,57,000	19,69,39,000	*—3,41,000*	40,29,55,000
—	—	—	—	—	—	*19,59,49,000*	*11,53,96,000*	*—2,00,000*	*31,11,45,000*
—	—	—	—	—	—	*2,54,000*	—	—	*2,54,000*
—	—	—	—	—	—	*84,83,000*	—	—	*84,83,000*
—	—	—	—	—	—	*25,00,000*	—	—	*25,00,000*
—	—	—	—	—	—	*8,06,00,000*	—	—	*8,06,00,000*
39,10,000	12,30,000	16,00,000	2,45,000	1,30,000	2,000	*—8,14,29,000*	8,15,43,000	*—1,41,000*	*—27,000*
6,49,000	8,51,000	7,65,000	79,000	3,73,000	23,000	9,60,43,000	5,83,000	*—1,000*	9,66,25,000
—	—	—	—	—	—	3,00,00,000	—	—	3,00,00,000
45,59,000	20,81,000	23,65,000	3,24,000	5,03,000	25,000	4,46,14,000	8,21,26,000	*—1,42,000*	12,65,98,000
66,000	—	—	—	—	—	1,07,22,000	48,36,000	*—9,000*	1,55,49,000
8,75,000	3,84,000	3,26,000	1,32,000	2,84,000	—	95,95,000	2,53,000	*—1,000*	98,47,000
—	—	—	—	9,000	—	7,02,000	91,000	—	7,93,000
—	—	—	—	—	—	23,27,000	52,000	—	23,79,000
2,000	2,000	—	—	—	—	53,70,000	95,000	—	54,65,000
1,11,000	—	—	—	—	—	19,55,000	3,74,000	*—1,000*	23,28,000
2,56,000	—	—	—	—	—	9,55,000	—	—	9,55,000
95,000	30,000	74,000	64,000	18,000	—	20,66,000	8,59,000	*—2,000*	29,23,000
2,14,000	1,90,000	21,000	26,81,000	1,67,000	—	1,24,21,000	10,29,000	*—2,000*	1,34,48,000
54,66,000	—	—	1,12,61,000	15,74,000	—	2,17,34,000	1,34,000	—	2,18,68,000
—	—	—	—	—	—	60,33,000	6,19,000	*—1,000*	66,51,000
—	9,000	13,000	—	1,000	—	29,37,000	54,000	—	29,91,000
—	—	—	—	45,000	—	21,68,000	1,38,000	—	23,06,000
—	—	—	—	3,000	—	11,89,000	1,63,000	—	13,52,000
—	—	—	—	—	—	27,63,000	91,000	—	28,54,000
—	—	—	—	—	—	1,82,000	17,000	—	1,99,000
—	—	—	—	—	—	11,91,000	40,000	—	12,31,000
36,000	3,000	5,000	2,000	20,000	—	16,45,000	1,76,000	—	18,21,000
—	—	—	—	—	—	8,20,000	89,000	—	9,09,000
71,21,000	6,18,000	4,39,000	1,41,40,000	21,21,000	—	8,67,75,000	91,10,000	*—16,000*	9,58,69,000
2,27,000	45,000	30,000	1,31,000	37,000	2,000	46,40,000	20,000	—	46,60,000
—	—	—	—	—	—	13,56,000	73,000	—	14,29,000
2,27,000	45,000	30,000	1,31,000	37,000	2,000	59,96,000	93,000	—	60,89,000
71,000	97,000	19,000	4,32,000	40,000	—	2,05,31,000	1,57,000	—	2,06,88,000
1,27,000	45,000	3,56,000	33,000	9,000	1,000	29,75,000	1,07,000	—	30,82,000
2,50,000	3,86,000	2,47,000	1,22,000	1,21,000	—	84,25,000	2,12,14,000	*—37,000*	2,96,02,000
16,000	4,000	1,000	1,000	1,000	—	33,34,000	3,16,000	—	36,50,000
7,000	2,000	25,01,000	—	15,000	4,000	41,73,000	21,65,000	*—4,000*	63,34,000
4,00,000	4,37,000	31,05,000	1,56,000	1,46,000	5,000	1,89,07,000	2,38,02,000	*—41,000*	4,26,68,000
1,43,76,000	37,49,000	63,34,000	1,57,46,000	30,00,000	34,000	42,81,21,000	24,48,86,000	*—4,24,000*	67,25,83,000

No. 2.—Revised Estimate of the Expenditure of the Central Government in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	19,87,37,000	94,44,000	3,07,89,000	10,11,10,000	1,11,99,000	2,14,56,000	1,21,47,000
Miscellaneous Capital Outlay charged to Revenue.							
45A. Commuted value of pensions financed from Ordinary Revenue - - -	*—1,30,000*	—	—	—	—	—	—
Defence Services.							
48. Defence Services—Effective -	35,01,80,000	—	—	—	—	—	—
49. Defence Services — Non-effective - - -	3,63,09,000	—	—	—	—	—	—
50. Transfers to the Defence Reserve Fund - -	8,49,000	—	—	—	—	—	—
TOTAL - -	38,73,38,000	—	—	—	—	—	—
51A. Miscellaneous adjustments between the Central and Provincial Governments -	—	—	—	—	—	—	—
Extraordinary Items.							
52. Extraordinary payments -	1,33,32,000	2,000	15,000	51,000	56,000	38,000	11,000
TOTAL EXPENDITURE CHARGED TO REVENUE - -	59,92,77,000	94,46,000	3,08,04,000	10,11,61,000	1,12,55,000	2,14,94,000	1,21,58,000
Capital Expenditure not charged to Revenue.							
52B. Capital outlay on Security Printing Press - -	—	—	—	*—1,11,000*	—	—	—
53. Construction of State Railways	*—74,83,000*	—	—	—	—	—	—
53A. Discharge of Debentures -	—	—	—	—	—	—	—
56. Capital outlay on Posts and Telegraphs - -	15,67,000	—	—	—	—	—	—
56E (i) Capital outlay on Vizagapatam Port - -	48,50,000	—	—	—	—	—	—
56E (ii) Capital outlay on Lighthouses and Lightships -	*—2,000*	—	—	—	—	—	—
56F. Currency Capital outlay -	—	—	—	*—4,14,000*	—	—	—
57. Initial Expenditure on New Capital at Delhi - -	9,99,000	—	—	—	—	—	—
60B. Commuted value of Pensions	85,47,000	—	—	—	—	—	—
61. Payments to Retrenched Personnel - - -	2,42,000	—	4,000	14,000	5,000	9,000	6,000
TOTAL CAPITAL EXPENDITURE NOT CHARGED TO REVENUE -	87,20,000	—	4,000	*—5,11,000*	5,000	9,000	6,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1933–34—*continued.*

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 1,43,76,000	Rs. 37,49,000	Rs. 63,34,000	Rs. 1,57,46,000	Rs. 30,00,000	Rs. 34,000	Rs. 42,81,21,000	Rs. 24,48,86,000	Rs. *—4,24,000*	Rs. 67,25,83,000
—	—	—	—	—	—	*—1,30,000*	—	—	*—1,30,000*
—	—	—	—	—	—	35,01,80,000	5,95,17,000	*—1,03,000*	40,95,94,000
—	—	—	—	—	—	3,63,09,000	5,00,56,000	*—87,000*	8,62,78,000
—	—	—	—	—	—	8,49,000	—	—	8,49,000
—	—	—	—	—	—	38,73,38,000	10,95,73,000	*—1,90,000*	49,67,21,000
—	—	—	1,00,00,000	—	—	1,00,00,000	—	—	1,00,00,000
27,000	27,000	6,000	1,000	2,000	—	1,35,68,000	3,53,000	*—1,000*	1,39,20,000
1,44,03,000	37,76,000	63,40,000	2,57,47,000	30,02,000	34,000	83,88,97,000	35,48,12,000	*—6,15,000*	1,19,30,94,000
—	—	—	—	—	—	*—1,11,000*	—	—	*—1,11,000*
—	—	—	—	—	—	*—74,83,000*	1,00,00,000	*—17,000*	25,00,000
—	—	—	—	—	—	—	20,27,000	*—4,000*	20,23,000
—	—	—	—	—	—	15,67,000	2,000	—	15,69,000
—	—	—	—	—	—	48,50,000	1,30,000	—	49,80,000
—	—	—	—	—	—	*—2,000*	2,000	—	—
—	—	—	—	—	—	*—4,14,000*	—	—	*—4,14,000*
—	—	—	—	—	—	9,99,000	1,000	—	10,00,000
—	—	—	—	—	—	85,47,000	—	—	85,47,000
6,000	2,000	1,000	1,000	—	—	2,90,000	—	—	2,90,000
6,000	2,000	1,000	1,000	—	—	82,43,000	1,21,62,000	*—21,000*	2,03,84,000

REVISED ESTIMATE of the REVENUE of the Government of MADRAS in India and in England for 1933-34.

	HEADS OF REVENUE.	India.	England.	Total.
		Rs.	Rs.	Rs.
	PRINCIPAL HEADS OF REVENUE.			
V.	Land Revenue	7,03,40,700	—	7,03,40,700
VI.	Excise	4,32,71,700	—	4,32,71,700
VII.	Stamps	2,29,81,400	—	2,29,81,400
VIII.	Forest	43,11,100	—	43,11,100
IX.	Registration	31,20,800	—	31,20,800
	Total	14,40,25,700	—	14,40,25,700
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	*—39,57,600*	—	*—39,57,600*
XIV.	Works for which no Capital Accounts are kept	1,90,800	—	1,90,800
	Total	*—37,66,800*	—	*—37,66,800*
	INTEREST RECEIPTS.			
XVI.	Interest	35,12,400	—	35,12,400
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	17,01,500	—	17,01,500
XVIII.	Jails and Convict Settlements	5,41,500	—	5,41,500
XIX.	Police	5,44,800	—	5,44,800
XX.	Ports and Pilotage	800	—	800
XXI.	Education	8,12,500	—	8,12,500
XXII.	Medical	9,03,300	—	9,03,300
XXIII.	Public Health	2,73,200	—	2,73,200
XXIV.	Agriculture	3,50,600	—	3,50,600
XXV.	Industries	6,30,500	—	6,30,500
XXVI.	Miscellaneous Departments	43,21,000	—	43,21,000
	Total	1,00,79,700	—	1,00,79,700
	CIVIL WORKS.			
XXX.	Civil Works	23,63,800	—	23,63,800
XXXa.	Hydro-Electric Scheme	*—2,28,400*	*—32,800*	*—2,61,200*
	Total	21,35,400	*—32,800*	21,02,600
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	2,68,000	—	2,68,000
XXXIV.	Stationery and Printing	3,55,100	600	3,55,700
XXXV.	Miscellaneous	10,60,200	—	10,60,200
	Total	16,83,300	600	16,83,900
	Total Revenue	15,76,69,700	*—32,200*	15,76,37,500

REVISED ESTIMATE of the EXPENDITURE of the Government of MADRAS in India and in England for 1933–34.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	19,60,200	37,400	—	19,97,600
6. Excise	33,40,000	27,200	—	33,67,200
7. Stamps	6,00,600	1,200	—	6,01,800
8. Forest	35,55,800	1,55,400	*—200*	37,11,000
9. Registration	29,00,900	7,400	—	29,08,300
Total	1,23,57,500	2,28,600	*—200*	1,25,85,900
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	2,57,900	—	—	2,57,900
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenue	46,29,100	3,400	—	46,32,500
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works	4,46,500	—	—	4,46,500
DEBT SERVICES.				
19. Interest on Ordinary Debt	71,94,700	—	—	71,94,700
20. Interest on other obligations	9,800	—	—	9,800
21. Reduction or avoidance of Debt	25,86,000	—	—	25,86,000
Total	97,90,500	—	—	97,90,500
CIVIL ADMINISTRATION.				
22. General Administration	2,65,52,600	6,08,800	*—900*	2,71,60,500
24. Administration of Justice	93,81,300	1,90,600	*—300*	95,71,600
25. Jails and Convict Settlements	21,22,400	26,000	—	21,48,400
26. Police	1,61,71,200	2,68,200	*—400*	1,64,39,000
27. Ports and Pilotage	13,300	—	—	13,300
30. Scientific Departments	1,51,600	28,800	—	1,80,400
31. Education	2,52,00,300	1,22,000	*—200*	2,53,22,100
32. Medical	86,05,400	3,01,200	*—400*	89,06,200
33. Public Health	27,41,300	60,600	—	28,01,900
34. Agriculture	37,55,600	66,200	—	38,21,800
35. Industries	15,29,400	56,800	—	15,86,200
37. Miscellaneous Departments	51,36,900	17,200	—	51,54,100
Total	10,13,61,300	17,46,400	*—2,200*	10,31,05,500
CIVIL WORKS.				
41. Civil Works	1,58,27,600	1,89,800	*—200*	1,60,17,200
MISCELLANEOUS.				
43. Famine	50,000	—	—	50,000
45. Superannuation Allowances and Pensions	61,33,500	16,64,400	*—2,600*	77,95,300
46. Stationery and Printing	15,76,600	1,95,200	*—300*	17,71,500
47. Miscellaneous	4,99,000	200	—	4,99,200
Total	82,59,100	18,59,800	*—2,900*	1,01,16,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commuted value of Pensions financed from ordinary Revenue	6,24,000	—	—	6,24,000
Total Expenditure charged to Revenue	15,35,53,500	40,28,000	*—5,500*	15,75,76,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	40,07,300	51,200	—	40,58,500
56C. Capital outlay on Industrial Development	55,600	—	—	55,600
58. Capital outlay on Hydro-Electric Schemes	17,54,300	1,65,000	*—300*	19,19,000
Total Capital Expenditure not charged to Revenue	58,17,200	2,16,200	*—300*	60,33,100

Revised Estimate of the Revenue of the Government of Bombay in India and in England for 1933–34.

HEADS OF REVENUE.		India.	England.	Total.
	Principal Heads of Revenue.	Rs.	Rs.	Rs.
III.	Salt	6,000	—	6,000
V.	Land Revenue	4,82,99,000	—	4,82,99,000
VI.	Excise	3,55,53,000	—	3,55,53,000
VII.	Stamps	1,58,50,000	—	1,58,50,000
VIII.	Forest	54,26,000	—	54,26,000
IX.	Registration	16,20,000	—	16,20,000
IXA.	Scheduled Taxes	17,42,000	—	17,42,000
	Total	10,84,96,000	—	10,84,96,000
	Irrigation, &c. Works.			
XIII.	Works for which Capital Accounts are kept	51,78,000	—	51,78,000
XIV.	Works for which no Capital Accounts are kept	16,24,000	—	16,24,000
	Total	68,02,000	—	68,02,000
	Interest Receipts.			
XVI.	Interest	1,42,69,000	—	1,42,69,000
	Civil Administration.			
XVII.	Administration of Justice	18,82,000	—	18,82,000
XVIII.	Jails and Convict Settlements	3,72,000	—	3,72,000
XIX.	Police	6,80,000	—	6,80,000
XXI.	Education	18,48,000	—	18,48,000
XXII.	Medical	15,22,000	—	15,22,000
XXIII.	Public Health	19,38,000	—	19,38,000
XXIV.	Agriculture	4,40,000	—	4,40,000
XXV.	Industries	9,000	—	9,000
XXVI.	Miscellaneous Departments	15,24,000	—	15,24,000
	Total	1,02,15,000	—	1,02,15,000
	Civil Works.			
XXX.	Civil Works	39,44,000	3,000	39,47,000
XXXI.	Bombay Development Scheme	18,56,000	—	18,56,000
	Total	58,00,000	3,000	58,03,000
	Miscellaneous.			
XXXII.	Transfers from Famine Relief Fund	11,91,000	—	11,91,000
XXXIII.	Receipts in aid of Superannuation	10,97,000	1,000	10,98,000
XXXIV.	Stationery and Printing	2,73,000	1,000	2,74,000
XXXV.	Miscellaneous	31,45,000	—	31,45,000
	Total	57,06,000	2,000	57,08,000
	Extraordinary Items.			
XL.	Extraordinary Receipts	35,10,000	—	35,10,000
	Total Revenue	15,47,98,000	5,000	15,48,03,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BOMBAY in India and in England for 1933–34.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	62,69,000	31,900	—	63,00,900
6. Excise	49,10,000	19,500	—	49,29,500
7. Stamps	2,45,000	—	—	2,45,000
8. Forest	33,71,000	1,12,400	*—200*	34,83,200
9. Registration	6,09,000	20,000	—	6,29,000
9A. Scheduled Taxes	30,000	—	—	30,000
Total	1,54,34,000	1,83,800	*—200*	1,56,17,600
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	72,000	—	—	72,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept— Interest on Debt	97,34,000	—	—	97,34,000
15. Other Rev. Expen. financed from ordinary Revenue	15,97,000	—	—	15,97,000
15(1) Other Rev. Expen. financed from Fam. Relief Fund	10,89,000	—	—	10,89,000
Total	1,24,20,000	—	—	1,24,20,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	2,14,21,000	—	—	2,14,21,000
20. Interest on other obligations	2,58,000	—	—	2,58,000
21. Reduction or avoidance of Debt	16,14,000	—	—	16,14,000
Total	2,32,93,000	—	—	2,32,93,000
CIVIL ADMINISTRATION.				
22. General Administration	2,06,72,000	6,08,100	*—1,000*	2,12,79,100
24. Administration of Justice	67,01,000	2,26,600	*—300*	69,27,300
25. Jails and Convict Settlements	22,93,000	25,000	—	23,18,000
26. Police	1,76,96,000	3,69,700	*—600*	1,80,65,100
27. Ports and Pilotage	6,000	100	—	6,100
30. Scientific Departments	90,000	—	—	90,000
31. Education	1,79,94,000	1,12,000	*—200*	1,81,05,800
32. Medical	45,87,000	1,80,100	*—300*	47,66,800
33. Public Health	24,04,000	38,500	*—100*	24,42,400
34. Agriculture	25,79,000	54,600	*—100*	26,33,500
35. Industries	3,60,000	2,900	—	3,62,900
37. Miscellaneous Departments	4,79,000	39,900	*—100*	5,18,800
Total	7,58,61,000	16,57,500	*—2,700*	7,75,15,800
CIVIL WORKS.				
41. Civil Works	96,84,000	3,10,800	*—400*	99,94,400
42. Bombay Development Scheme	3,54,000	—	—	3,54,000
Total	1,00,38,000	3,10,800	*—400*	1,03,48,400
MISCELLANEOUS.				
43. Famine	1,000	—	—	1,000
45. Superannuation Allowances and Pensions	88,24,000	19,40,000	*—3,000*	1,07,61,000
46. Stationery and Printing	11,48,100	55,800	*—100*	12,03,800
47. Miscellaneous	26,46,000	700	—	26,46,700
Total	1,26,19,100	19,96,500	*—3,100*	1,46,12,500
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commutation of Pens. financed from ordinary Rev.	2,10,000	—	—	2,10,000
EXTRAORDINARY ITEMS.				
52. Extraordinary Payments	2,91,000	36,800	*—100*	3,27,700
Total Expenditure charged to Revenue	15,02,38,100	41,85,400	*—6,500*	15,44,17,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c. Works	1,83,62,200	1,35,000	*—200*	1,84,97,000
56A. Capital outlay on Improvement of Public Health	79,000	—	—	79,000
59. Bombay Development Scheme	*—4,26,000*	—	—	*—4,26,000*
60. Civil Works	1,31,000	—	—	1,31,000
60A Other Provincial Works not charged to Revenue	*—1,71,000*	—	—	*—1,71,000*
60B. Payment of Commuted value of Pensions	16,10,000	—	—	16,10,000
61. Payments to Retrenched Personnel	64,000	—	—	64,000
Total Capital Expenditure not charged to Revenue	1,96,49,200	1,35,000	*—200*	1,97,84,000

REVISED ESTIMATE of the REVENUE of the Government of BENGAL in India and in England for 1933–34.

HEADS OF REVENUE.	India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
III. Salt	2,00,000	—	2,00,000
V. Land Revenue	3,18,32,000	—	3,18,32,000
VI. Excise	1,33,45,000	—	1,33,45,000
VII. Stamps	2,88,00,000	—	2,88,00,000
VIII. Forest	14,67,000	—	14,67,000
IX. Registration	19,00,000	—	19,00,000
IXA. Scheduled Taxes	12,50,000	—	12,50,000
Total	7,87,94,000	—	7,87,94,000
RAILWAYS.			
XII. Subsidised Companies	28,000	—	28,000
IRRIGATION, &C., WORKS.			
XIII. Works for which Capital Accounts are kept	*—2,98,000*	—	*—2,98,000*
XIV. Works for which no Capital Accounts are kept	2,47,000	—	2,47,000
Total	*—51,000*	—	*—51,000*
INTEREST RECEIPTS.			
XVI. Interest	4,25,000	—	4,25,000
CIVIL ADMINISTRATION.			
XVII. Administration of Justice	12,78,000	—	12,78,000
XVIII. Jails and Convict Settlements	6,81,000	—	6,81,000
XIX. Police	11,10,000	—	11,10,000
XX. Ports and Pilotage	80,000	—	80,000
XXI. Education	13,63,000	—	13,63,000
XXII. Medical	9,87,000	—	9,87,000
XXIII. Public Health	1,11,000	—	1,11,000
XXIV. Agriculture	5,72,000	—	5,72,000
XXV. Industries	9,01,000	—	9,01,000
XXVI. Miscellaneous Departments	13,05,000	—	13,05,000
Total	83,88,000	—	83,88,000
CIVIL WORKS.			
XXX. Civil Works	15,10,000	—	15,10,000
MISCELLANEOUS.			
XXXII. Transfers from Famine Relief Fund	56,000	—	56,000
XXXIII. Receipts in aid of Superannuation	1,27,000	—	1,27,000
XXXIV. Stationery and Printing	5,20,000	2,000	5,22,000
XXXV. Miscellaneous	7,20,000	—	7,20,000
Total	14,23,000	2,000	14,25,000
EXTRAORDINARY ITEMS.			
XL. Extraordinary Receipts	1,37,000	—	1,37,000
Total Revenue	9,06,54,000	2,000	9,06,56,000

NOTE.—The Local Government prepared their Estimates on the basis of 1*s.* 6*d.* per rupee.

REVISED ESTIMATE of the EXPENDITURE of the Government of BENGAL in India and in England for 1933–34.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	38,41,000	39,000	38,80,000
6. Excise	17,32,000	2,000	17,34,000
7. Stamps	4,30,000	—	4,30,000
8. Forest	14,27,000	66,000	14,93,000
9. Registration	17,37,000	—	17,37,000
9A. Scheduled Taxes	5,000	—	5,000
Total	91,72,000	1,07,000	92,79,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	34,000	—	34,000
IRRIGATION, &C., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	18,20,000	—	18,20,000
15. Other Revenue Expenditure financed from ordinary Revenue	13,55,000	42,000	13,97,000
Total	31,75,000	42,000	32,17,000
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.			
16B. Construction of Irrigation, &c., Works	5,000	—	5,000
DEBT SERVICES.			
19. Interest on Ordinary Debt	9,72,000	—	9,72,000
20. Interest on other obligations	8,000	—	8,000
Total	9,80,000	—	9,80,000
CIVIL ADMINISTRATION.			
22. General Administration	1,22,02,000	5,66,000	1,27,68,000
24. Administration of Justice	95,71,000	2,60,000	98,31,000
25. Jails and Convict Settlements	46,87,000	24,000	47,11,000
26. Police	2,23,09,000	3,75,000	2,26,84,000
27. Ports and Pilotage	4,65,000	9,000	4,74,000
30. Scientific Departments	29,000	—	29,000
31. Education	1,27,34,000	1,20,000	1,28,54,000
32. Medical	49,73,000	2,04,000	51,77,000
33. Public Health	38,20,000	15,000	38,35,000
34. Agriculture	23,60,000	49,000	24,09,000
35. Industries	11,95,000	28,000	12,23,000
37. Miscellaneous Departments	2,03,000	53,000	2,56,000
Total	7,45,48,000	17,03,000	7,62,51,000
CIVIL WORKS.			
41. Civil Works	81,30,000	98,000	82,28,000
MISCELLANEOUS.			
43. Famine	56,000	—	56,000
45. Superannuation Allowances and Pensions	55,15,000	18,92,000	74,07,000
46. Stationery and Printing	19,50,000	4,000	19,54,000
47. Miscellaneous	20,36,000	2,000	20,38,000
Total	95,57,000	18,98,000	1,14,55,000
Total Expenditure charged to Revenue	10,56,01,000	38,48,000	10,94,49,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
55. Construction of Irrigation, &c., Works	9,36,000	23,000	9,59,000
60. Civil Works	1,61,000	—	1,61,000
60B. Payment of commuted value of Pensions	5,75,000	—	5,75,000
Total Capital Expenditure not charged to Revenue	16,72,000	23,000	16,95,000

NOTE.—The Local Government prepared their Estimates on the basis of 1*s.* 6*d.* per rupee.

REVISED ESTIMATE of the REVENUE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1933–34.

HEADS OF REVENUE.

	PRINCIPAL HEADS OF REVENUE.	India.	England.	Total.
		Rs.	Rs.	Rs.
III.	Salt	3,000	—	3,000
V.	Land Revenue	5,69,65,000	—	5,69,65,000
VI.	Excise	1,32,34,000	—	1,32,34,000
VII.	Stamps	1,81,06,000	—	1,81,06,000
VIII.	Forest	44,62,000	—	44,62,000
IX.	Registration	12,95,000	—	12,95,000
	Total	9,40,65,000	—	9,40,65,000
	RAILWAYS.			
XII.	Subsidised Companies	1,00,000	—	1,00,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	1,17,38,000	—	1,17,38,000
XIV.	Works for which no Capital Accounts are kept	21,000	—	21,000
	Total	1,17,59,000	—	1,17,59,000
	INTEREST RECEIPTS.			
XVI.	Interest	13,13,000	—	13,13,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	12,91,000	—	12,91,000
XVIII.	Jails and Convict Settlements	4,65,000	—	4,65,000
XIX.	Police	2,48,000	—	2,48,000
XXI.	Education	11,46,000	—	11,46,000
XXII.	Medical	2,79,000	—	2,79,000
XXIII.	Public Health	1,90,000	—	1,90,000
XXIV.	Agriculture	4,68,000	—	4,68,000
XXV.	Industries	1,82,000	—	1,82,000
XXVI.	Miscellaneous Departments	80,000	—	80,000
	Total	43,49,000	—	43,49,000
	CIVIL WORKS.			
XXX.	Civil Works	5,63,000	—	5,63,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	60,000	—	60,000
XXXIII.	Receipts in aid of Superannuation	2,10,000	—	2,10,000
XXXIV.	Stationery and Printing	6,78,000	—	6,78,000
XXXV.	Miscellaneous	7,91,000	—	7,91,000
	Total	17,39,000	—	17,39,000
	Total Revenue	11,38,88,000	—	11,38,88,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1933-34.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
3. Salt	200	—	—	200
5. Land Revenue	74,71,200	23,500	—	74,94,700
6. Excise	11,69,000	—	—	11,69,000
7. Stamps	3,16,000	—	—	3,16,000
8. Forest	26,62,200	1,28,500	*—200*	27,90,500
9. Registration	4,54,000	—	—	4,54,000
Total	1,20,72,600	1,52,000	*—200*	1,22,24,400
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	7,000	—	—	7,000
RAILWAYS.				
10. Interest on Debt	8,200	—	—	8,200
11. Subsidised Companies	600	—	—	600
Total	8,800	—	—	8,800
IRRIGATION &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	1,08,53,000	—	—	1,08,53,000
15. Other Revenue Expenditure financed from ordinary Revenue	*—32,000*	1,50,800	*—300*	1,18,500
Total	1,08,21,000	1,50,800	*—300*	1,09,71,500
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16B. Construction of Irrigation, &c. Works	1,01,000	—	—	1,01,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	32,80,800	—	—	32,80,800
21. Reduction or avoidance of Debt	14,00,000	—	—	14,00,000
Total	46,80,800	—	—	46,80,800
CIVIL ADMINISTRATION.				
22. General Administration	1,28,60,000	6,62,700	*—1,100*	1,35,21,600
24. Administration of Justice	69,68,000	2,27,700	*—400*	71,95,300
25. Jails and Convict Settlements	31,58,000	24,700	—	31,82,700
26. Police	1,60,15,000	3,89,000	*—700*	1,64,03,300
30. Scientific Departments	24,000	—	—	24,000
31. Education	1,90,81,000	90,000	*—100*	1,91,70,900
32. Medical	31,78,000	1,01,700	*—200*	32,79,500
33. Public Health	19,14,000	36,500	*—100*	19,50,400
34. Agriculture	28,84,000	59,300	*—100*	29,43,200
35. Industries	10,62,000	29,000	*—100*	10,90,900
37. Miscellaneous Departments	72,000	—	—	72,000
Total	6,72,16,000	16,20,600	*—2,800*	6,88,33,800
CIVIL WORKS.				
41. Civil Works	48,58,000	1,07,500	*—200*	49,65,300
MISCELLANEOUS.				
43. Famine	60,000	—	—	60,000
45. Superannuation Allowances and Pensions	65,68,000	21,80,700	*—3,800*	87,44,900
46. Stationery and Printing	12,00,000	4,900	—	12,04,900
47. Miscellaneous	11,58,000	100	—	11,58,100
Total	89,86,000	21,85,700	*—3,800*	1,11,67,900
EXTRAORDINARY ITEMS.				
52. Extraordinary payments	84,100	3,200	—	87,300
Total Expenditure charged to Revenue	10,88,35,300	42,19,800	*—7,300*	11,30,47,800
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation Works	15,42,000	—	—	15,42,000
60. Civil Works	20,500	—	—	20,500
60B. Commuted value of Pensions	10,28,000	—	—	10,28,000
61. Payments to Retrenched Personnel	46,000	—	—	46,000
Total Capital Expenditure not charged to Revenue	26,36,500	—	—	26,36,500

REVISED ESTIMATE of the REVENUE of the Government of the PUNJAB in India and in England for 1933-34.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	4,26,64,000	—	4,26,64,000
VI.	Excise	92,26,000	—	92,26,000
VII.	Stamps	1,11,75,000	—	1,11,75,000
VIII.	Forest	19,00,000	—	19,00,000
IX.	Registration	9,26,000	—	9,26,000
	Total	6,58,91,000	—	6,58,91,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	2,66,25,000	—	2,66,25,000
XIV.	Works for which no Capital Accounts are kept	2,22,000	—	2,22,000
	Total	2,68,47,000	—	2,68,47,000
	INTEREST RECEIPTS.			
XVI.	Interest	10,12,000	—	10,12,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	9,13,000	—	9,13,000
XVIII.	Jails and Convict Settlements	3,45,000	—	3,45,000
XIX.	Police	1,27,000	—	1,27,000
XXI.	Education	19,16,000	—	19,16,000
XXII.	Medical	9,37,000	1,000	9,38,000
XXIII.	Public Health	1,29,000	—	1,29,000
XXIV.	Agriculture	7,19,000	1,000	7,20,000
XXV.	Industries	4,46,000	—	4,46,000
XXVI.	Miscellaneous Departments	8,74,000	—	8,74,000
	Total	64,06,000	2,000	64,08,000
	CIVIL WORKS.			
XXX.	Civil Works	17,05,000	—	17,05,000
XXXA.	Hydro-Electric Scheme	1,94,000	—	1,94,000
	Total	18,99,000	—	18,99,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	1,24,000	1,000	1,25,000
XXXIV.	Stationery and Printing	2,68,000	—	2,68,000
XXXV.	Miscellaneous	16,36,000	1,000	16,37,000
	Total	20,28,000	2,000	20,30,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	37,91,000	—	37,91,000
	Total Revenue	10,78,74,000	4,000	10,78,78,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the PUNJAB in India and in England for 1933-34.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	36,44,000	3,000	—	36,47,000
6. Excise	10,12,000	1,000	—	10,13,000
7. Stamps	1,83,000	—	—	1,83,000
8. Forest	18,30,000	1,08,000	—	19,38,000
9. Registration	77,000	—	—	77,000
Total	67,46,000	1,12,000	—	68,58,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	3,53,000	—	—	3,53,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	1,36,44,000	—	—	1,36,44,000
15. Other Revenue Expenditure financed from ordinary Revenue	5,92,000	4,34,000	—	10,26,000
Total	1,42,36,000	4,34,000	—	1,46,70,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—15,31,000*	—	—	*—15,31,000*
21. Reduction or avoidance of Debt	10,84,000	—	—	10,84,000
Total	*—4,47,000*	—	—	*—4,47,000*
CIVIL ADMINISTRATION.				
22. General Administration	1,00,21,000	4,91,000	*—1,000*	1,05,11,000
24. Administration of Justice	51,01,000	2,06,000	—	53,07,000
25. Jails and Convict Settlements	29,80,000	12,000	—	29,92,000
26. Police	1,20,09,000	2,81,000	—	1,22,90,000
30. Scientific Departments	22,000	1,000	—	23,000
31. Education	1,55,17,000	99,000	—	1,56,16,000
32. Medical	42,80,000	1,34,000	—	44,14,000
33. Public Health	12,38,000	55,000	—	12,93,000
34. Agriculture	45,30,000	94,000	—	46,24,000
35. Industries	12,09,000	2,000	—	12,11,000
37. Miscellaneous Departments	1,45,000	4,000	—	1,49,000
Total	5,70,52,000	13,79,000	*—1,000*	5,84,30,000
CAPITAL OUTLAY ON CIVIL ADMINISTRATION CHARGED TO REVENUE.				
35A. Capital Outlay on Industrial Development met from Revenue	5,000	—	—	5,000
CIVIL WORKS.				
41. Civil Works	96,00,000	1,08,000	—	97,08,000
41C. Interest on Capital Outlay on Hydro-Electric Schemes	27,74,000	—	—	27,74,000
Total	1,23,74,000	1,08,000	—	1,24,82,000
CAPITAL OUTLAY ON CIVIL WORKS CHARGED TO REVENUE.				
41A. Capital Expenditure on Civil Works met out of extraordinary receipts	*—92,000*	—	—	*—92,000*
MISCELLANEOUS.				
43. Famine	2,00,000	—	—	2,00,000
45. Superannuation Allowances and Pensions	45,32,000	17,45,000	*—3,000*	62,74,000
46. Stationery and Printing	8,23,000	32,000	—	8.55,000
47. Miscellaneous	25,15,000	1,000	—	25,16,000
Total	80,70,000	17,78,000	*—3,000*	98,45,000
Total Expenditure charged to Revenue	9,82,97,000	38,11,000	*—4,000*	10,21,04,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	41,84,000	—	—	41,84,000
58. Capital Outlay on Hydro-Electric Scheme	53,60,000	3,90,000	—	57,50,000
60B. Commuted value of Pensions	12,09,000	—	—	12,09,000
Total Capital Expenditure not charged to Revenue	1,07,53,000	3,90,000	—	1,11,43,000

REVISED ESTIMATE of the REVENUE of the Government of BURMA in India and in England for 1933–34.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
III.	Salt	2,07,000	—	2,07,000
V.	Land Revenue	4,55,65,000	—	4,55,65,000
VI.	Excise	79,00,000	—	79,00,000
VII.	Stamps	47,00,000	—	47,00,000
VIII.	Forest	72,60,800	1,200	72,62,000
IX.	Registration	3,90,000	—	3,90,000
IXA.	Scheduled Taxes	10,26,000	—	10,26,000
	Total	6,70,48,800	1,200	6,70,50,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	33,00,000	—	33,00,000
XIV.	Works for which no Capital Accounts are kept	1,50,000	—	1,50,000
	Total	34,50,000	—	34,50,000
	INTEREST RECEIPTS.			
XVI.	Interest	7,55,000	—	7,55,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	7,86,000	—	7,86,000
XVIII.	Jails and Convict Settlements	8,40,000	—	8,40,000
XIX.	Police	10,04,000	—	10,04,000
XX.	Ports and Pilotage	2,94,000	—	2,94,000
XXI.	Education	5,49,000	—	5,49,000
XXII.	Medical	5,26,000	—	5,26,000
XXIII.	Public Health	1,62,000	—	1,62,000
XXIV.	Agriculture	1,20,000	—	1,20,000
XXV.	Industries	8,000	—	8,000
XXVI.	Miscellaneous Departments	6,20,000	—	6,20,000
	Total	49,09,000	—	49,09,000
	CIVIL WORKS.			
XXX.	Civil Works	12,66,000	—	12,66,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	79,700	300	80,000
XXXIV.	Stationery and Printing	1.34,700	300	1,35,000
XXXV.	Miscellaneous	18,60,000	—	18,60,000
	Total	20,74,400	600	20,75,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	1,19,000	—	1,19,000
	Total Revenue	7,96,22,200	1,800	7,96,24,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BURMA in India and in England for 1933–34.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	54,33,700	32,300	—	54,66,000
6. Excise	18,43,600	6,400	—	18,50,000
7. Stamps	1,17,000	—	—	1,17,000
8. Forest	1,12,42,500	4,17,900	*—400*	1,16,60,000
9. Registration	1,64,000	—	—	1,64,000
9A. Scheduled Taxes	5,000	—	—	5,000
Total	1,88,05,800	4,56,600	*—400*	1,92,62,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	23,000	—	—	23,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	26,83,000	—	—	26,83,000
15. Other Revenue Expenditure financed from ordinary Revenue	2,72,400	1,13,700	*—100*	3,86,000
Total	29,55,400	1,13,700	*—100*	30,69,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works	*—12,97,000*	—	—	*—12,97,000*
DEBT SERVICES.				
19. Interest on Ordinary Debt	6,39,000	—	—	6,39,000
21. Reduction or avoidance of Debt	44,84,000	—	—	44,84,000
Total	51,23,000	—	—	51,23,000
CIVIL ADMINISTRATION.				
22. General Administration	90,71,300	8,99,500	*—800*	99,70,000
24. Administration of Justice	56,30,800	2,39,300	*—100*	58,70,000
25. Jails and Convict Settlements	26,56,100	43,900	—	27,00,000
26. Police	1,72,71,600	4,78,700	*—300*	1,77,50,000
27. Ports and Pilotage	5,28,100	67,900	—	5,96,000
30. Scientific Departments	55,900	1,100	—	57,000
31. Education	79,90,200	2,09,900	*—100*	82,00,000
32. Medical	37,06,300	1,93,900	*—200*	39,00,000
33. Public Health	9,44,300	35,700	—	9,80,000
34. Agriculture	16,25,000	95,100	*—100*	17,20,000
35. Industries	2,31,900	17,100	—	2,49,000
37. Miscellaneous Departments	2,97,600	32,400	—	3,30,000
Total	5,00,09,100	23,14,500	*—1,600*	5,23,22,000
CIVIL WORKS.				
41. Civil Works	87,90,300	3,90,000	*—300*	91,80,000
MISCELLANEOUS.				
43. Famine	1,30,000	—	—	1,30,000
45. Superannuation Allowances and Pensions	47,22,200	17,53,100	*—1,300*	64,74,000
46. Stationery and Printing	8,98,800	51,200	—	9,50,000
47. Miscellaneous	12,73,600	26,400	—	13,00,000
Total	70,24,600	18,30,700	*—1,300*	88,54,000
Total Expenditure charged to Revenue	9,14,34,200	51,05,500	*—3,700*	9,65,36,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital Outlay on Forests	*—54,83,000*	—	—	*—54,83,000*
55. Construction of Irrigation, &c., Works	31,30,300	78,500	200	32,09,000
60. Civil Works	4,36,000	—	—	4,36,000
60B. Payment of Commuted value of Pensions	1,00,000	—	—	1,00,000
61. Payment to Retrenched Personnel	1,53,000	—	—	1,53,000
Total Capital Expenditure not charged to Revenue	*—16,63,700*	78,500	200	*—15,85,000*

REVISED ESTIMATE of the REVENUE of the SHAN STATES FEDERATION in India and in England for 1933–34.

HEADS OF REVENUE.

	PRINCIPAL HEADS OF REVENUE.	India.	England.	Total.
		Rs.	Rs.	Rs.
V.	Land Revenue	2,51,000	—	2,51,000
VI.	Excise	62,000	—	62,000
VII.	Stamps	19,000	—	19,000
VIII.	Forest	6,89,000	—	6,89,000
IX.	Registration	1,000	—	1,000
IXA.	Scheduled Taxes	70,000	—	70,000
	Total	10,92,000	—	10,92,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	8,000	—	8,000
XIX.	Police	19,000	—	19,000
XXI.	Education	14,000	—	14,000
XXII.	Medical	17,000	—	17,000
XXIV.	Agriculture	1,000	—	1,000
XXVI.	Miscellaneous Departments	8,000	—	8,000
	Total	67,000	—	67,000
	CIVIL WORKS			
XXX.	Civil Works	1,20,000	—	1,20,000
	MISCELLANEOUS.			
XXXV.	Miscellaneous	18,03,000	—	18,03,000
	Total Revenue	30,82,000	—	30,82,000

REVISED ESTIMATE of the EXPENDITURE of the SHAN STATES FEDERATION in India and in England for 1933–34.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	1,000	—	—	1,000
6. Excise	24,000	—	—	24,000
7. Stamps	1,000	—	—	1,000
8. Forest	3,38,300	12,700	—	3,51,000
9. Registration	1,000	—	—	1,000
Total	3,65,300	12,700	—	3,78,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	1,000	—	—	1,000
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenue	1,000	—	—	1,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	76,000	—	—	76,000
CIVIL ADMINISTRATION.				
22. General Administration	5,04,700	30,300	—	5,35,000
24. Administration of Justice	17,000	—	—	17,000
25. Jails and Convict Settlements	26,000	—	—	26,000
26. Police	1,68,900	3,100	—	1,72,000
31. Education	4,10,700	9,300	—	4,20,000
32. Medical	2,37,300	2,700	—	2,40,000
33. Public Health	43,000	—	—	43,000
34. Agriculture	15,000	—	—	15,000
37. Miscellaneous Departments	2,000	—	—	2,000
Total	14,24,600	45,400	—	14,70,000
CIVIL WORKS.				
41. Civil Works	9,07,100	26,900	—	9,34,000
MISCELLANEOUS.				
45. Superannuation Allowances and Pensions	12,000	—	—	12,000
46. Stationery and Printing	18,000	—	—	18,000
47. Miscellaneous	1,24,000	—	—	1,24,000
Total	1,54,000	—	—	1,54,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
41A. Civil Works	1,06,000	—	—	1,06,000
Total Expenditure charged to Revenue	30,35,000	85,000	—	31,20,000

REVISED ESTIMATE of the REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1933-34.

HEADS OF REVENUE.		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	1,25,000	—	1,25,000
III.	Salt	1,50,000	—	1,50,000
V.	Land Revenue	1,77,91,000	—	1,77,91,000
VI.	Excise	1,22,00,000	—	1,22,00,000
VII.	Stamps	1,11,50,000	—	1,11,50,000
VIII.	Forest	6,84,000	—	6,84,000
IX.	Registration	13,26,000	—	13,26,000
	Total	4,34,26,000	—	4,34,26,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	18,07,000	—	18,07,000
XIV.	Works for which no Capital Accounts are kept	97,000	—	97,000
	Total	19,04,000	—	19,04,000
	INTEREST RECEIPTS.			
XVI.	Interest	4,85,000	—	4,85,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	4,94,000	—	4,94,000
XVIII.	Jails and Convict Settlements	3,57,000	—	3,57,000
XIX.	Police	1,73,000	—	1,73,000
XXI.	Education	7,24,000	—	7,24,000
XXII.	Medical	2,12,000	—	2,12,000
XXIII.	Public Health	1,64,000	—	1,64,000
XXIV.	Agriculture	2,27,000	—	2,27,000
XXV.	Industries	2,15,000	—	2,15,000
XXVI.	Miscellaneous Departments	30,000	—	30,000
	Total	25,96,000	—	25,96,000
	CIVIL WORKS.			
XXX.	Civil Works	9,48,000	—	9,48,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	1,06,000	—	1,06,000
XXXIV.	Stationery and Printing	2,41,000	—	2,41,000
XXXV.	Miscellaneous	3,54,000	—	3,54,000
	Total	7,01,000	—	7,01,000
	Total Revenue	5,00,60,000	—	5,00,60,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1933–34.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	17,35,000	19,000	17,54,000
6. Excise	14,73,000	2,000	14,75,000
7. Stamps	2,06,000	—	2,06,000
8. Forest	6,59,000	36,000	6,95,000
9. Registration	6,16,000	—	6,16,000
Total	46,89,000	57,000	47,46,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	21,000	—	21,000
IRRIGATION, &c., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	20,41,000	—	20,41,000
15. Other Revenue Expenditure financed from ordinary Revenue	1,79,000	41,000	2,20,000
Total	22,20,000	41,000	22,61,000
DEBT SERVICES.			
19. Interest on Ordinary Debt	49,000	—	49,000
20. Interest on other obligations	86,000	—	86,000
21. Reduction or avoidance of Debt	63,000	—	63,000
Total	1,98,000	—	1,98,000
CIVIL ADMINISTRATION.			
22. General Administration	65,14,000	4,12,000	69,26,000
24. Administration of Justice	36,53,000	1,60,000	38,13,000
25. Jails and Convict Settlements	17,83,000	11,000	17,94,000
26. Police	82,21,000	2,11,000	84,32,000
30. Scientific Departments	31,000	—	31,000
31. Education	80,98,000	82,000	81,80,000
32. Medical	24,97,000	1,27,000	26,24,000
33. Public Health	10,27,000	26,000	10,53,000
34. Agriculture	13,18,000	31,000	13,49,000
35. Industries	7,68,000	31,000	7,99,000
37. Miscellaneous Departments	64,000	4,000	68,000
Total	3,39,74,000	10,95,000	3,50,69,000
CIVIL WORKS.			
41. Civil Works	41,21,000	85,000	42,06,000
MISCELLANEOUS.			
43. Famine	57,000	—	57,000
45. Superannuation Allowances and Pensions	27,21,000	9,56,000	36,77,000
46. Stationery and Printing	6,85,000	35,000	7,20,000
47. Miscellaneous	1,13,000	—	1,13,000
Total	35,76,000	9,91,000	45,67,000
EXTRAORDINARY ITEMS.			
52. Extraordinary payments	18,000	5,000	23,000
Total Expenditure charged to Revenue	4,88,17,000	22,74,000	5,10,91,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
60B. Commuted value of Pensions	3,07,000	—	3,07,000
61. Payments to retrenched personnel	14,000	—	14,000
Total Capital Expenditure not charged to Revenue	3,21,000	—	3,21,000

NOTE.—The Local Government prepared their Estimates on the basis of 1*s.* 6*d.* per rupee.

REVISED ESTIMATE of the REVENUE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1933-34.

HEADS OF REVENUE.

	PRINCIPAL HEADS OF REVENUE.	India.	England.	Total.
		Rs.	Rs.	Rs.
V.	Land Revenue	2,47,90,000	—	2,47,90,000
VI.	Excise	58,63,000	—	58,63,000
VII.	Stamps	59,60,000	—	59,60,000
VIII.	Forest	43,18,000	—	43,18,000
IX.	Registration	5,23,000	—	5,23,000
	Total	4,14,54,000	—	4,14,54,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	73,000	—	73,000
XIV.	Works for which no Capital Accounts are kept	1,05,000	—	1,05,000
	Total	1,78,000	—	1,78,000
	INTEREST RECEIPTS.			
XVI.	Interest	5,06,000	—	5,06,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	4,81,000	—	4,81,000
XVIII.	Jails and Convict Settlements	1,68,000	—	1,68,000
XIX.	Police	82,000	—	82,000
XXI.	Education	6,93,000	—	6,93,000
XXII.	Medical	71,000	—	71,000
XXIII.	Public Health	74,000	—	74,000
XXIV.	Agriculture	2,51,000	—	2,51,000
XXV.	Industries	8,000	—	8,000
XXVI.	Miscellaneous Departments	4,20,000	—	4,20,000
	Total	22,48,000	—	22,48,000
	CIVIL WORKS.			
XXX.	Civil Works	7,93,000	—	7,93,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	14,000	—	14,000
XXXIII.	Receipts in aid of Superannuation	55,000	—	55,000
XXXIV.	Stationery and Printing	77,000	—	77,000
XXXV.	Miscellaneous	5,56,000	—	5,56,000
	Total	7,02,000	—	7,02,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	15,000	—	15,000
	Total Revenue	4,58,96,000	—	4,58,96,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1933–34.

	HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.				
5.	Land Revenue	18,28,000	3,000	—	18,31,000
6.	Excise	10,10,000	3,000	—	10,13,000
7.	Stamps	1,27,000	—	—	1,27,000
8.	Forest	34,10,000	1,07,000	—	35,17,000
9.	Registration	1,90,000	—	—	1,90,000
	Total	65,65,000	1,13,000	—	66,78,000
	FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A.	Forest Capital Outlay	5,000	—	—	5,000
	IRRIGATION, &c., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	31,00,000	—	—	31,00,000
15.	Other Revenue Expenditure financed from ordinary Revenue	1,16,000	21,000	—	1,37,000
	Total	32,16,000	21,000	—	32,37,000
	IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16B.	Construction of Irrigation, &c., Works financed from ordinary Revenue	23,000	—	—	23,000
	DEBT SERVICES.				
19.	Interest on Ordinary Debt	*—9,000*	—	—	*—9,000*
20.	Interest on other obligations	1,26,000	—	—	1,26,000
21.	Reduction or avoidance of Debt	20,39,000	—	—	20,39,000
	Total	21,56,000	—	—	21,56,000
	CIVIL ADMINISTRATION.				
22.	General Administration	62,97,000	3,25,000	*—1,000*	66,21,000
24.	Administration of Justice	26,09,000	1,31,000	—	27,40,000
25.	Jails and Convict Settlements	8,26,000	12,000	—	8,38,000
26.	Police	57,11,000	2,07,000	*—1,000*	59,17,000
30.	Scientific Departments	13,000	—	—	13,000
31.	Education	49,25,000	70,000	—	49,95,000
32.	Medical	12,56,000	56,000	—	13,12,000
33.	Public Health	3,36,000	—	—	3,36,000
34.	Agriculture	14,57,000	45,000	—	15,02,000
35.	Industries	2,18,000	—	—	2,18,000
37.	Miscellaneous Departments	1,53,000	—	—	1,53,000
	Total	2,38,01,000	8,46,000	*—2,000*	2,46,45,000
	CIVIL WORKS.				
41.	Civil Works	54,47,000	67,000	—	55,14,000
	MISCELLANEOUS.				
43.	Famine	14,000	—	—	14,000
45.	Superannuation Allowances and Pensions	29,19,000	9,22,000	*—2,000*	38,39,000
46.	Stationery and Printing	5,35,000	2,000	—	5,37,000
47.	Miscellaneous	6,76,000	—	—	6,76,000
	Total	41,44,000	9,24,000	*—2,000*	50,66,000
	Total Expenditure charged to Revenue	4,53,57,000	19,71,000	*—4,000*	4,73,24,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A.	Capital Outlay on Forests	*—15,000*	—	—	*—15,000*
55.	Construction of Irrigation, &c. Works	2,71,000	—	—	2,71,000
60B.	Commuted value of Pensions	5,49,000	—	—	5,49,000
	Total Capital Expenditure not charged to Revenue	8,05,000	—	—	8,05,000

REVISED ESTIMATE of the REVENUE of the Government of the NORTH-WEST FRONTIER PROVINCE in India and in England for 1933–34.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	21,30,000	—	21,30,000
VI.	Excise	7,76,000	—	7,76,000
VII.	Stamps	9,73,000	—	9,73,000
VIII.	Forest	4,23,000	—	4,23,000
IX.	Registration	73,000	—	73,000
	Total	43,75,000	—	43,75,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	7,51,000	—	7,51,000
XIV.	Works for which no Capital Accounts are kept	40,000	—	40,000
	Total	7,91,000	—	7,91,000
	INTEREST RECEIPTS.			
XVI.	Interest	80,000	—	80,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	1,82,000	—	1,82,000
XVIII.	Jails and Convict Settlements	1,16,000	—	1,16,000
XIX.	Police	10,000	—	10,000
XXI.	Education	1,79,000	—	1,79,000
XXII.	Medical	96,000	—	96,000
XXIII.	Public Health	5,000	—	5,000
XXIV.	Agriculture	45,000	—	45,000
XXVI.	Miscellaneous Departments	56,000	—	56,000
	Total	6,89,000	—	6,89,000
	CIVIL WORKS.			
XXX.	Civil Works	5,68,000	—	5,68,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	21,000	—	21,000
XXXIV.	Stationery and Printing	37,000	—	37,000
XXXV.	Miscellaneous	2,32,000	—	2,32,000
	Total	2,90,000	—	2,90,000
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	1,00,00,000	—	1,00,00,000
	Total Revenue	1,67,93,000	—	1,67,93,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the NORTH-WEST FRONTIER PROVINCE in India and in England for 1933–34.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	3,35,000	—	—	3,35,000
6. Excise	85,000	—	—	85,000
7. Stamps	21,000	—	—	21,000
8. Forests	4,06,000	16,000	—	4,22,000
9. Registration	12,000	—	—	12,000
Total	8,59,000	16,000	—	8,75,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	2,000	—	—	2,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	10,24,000	—	—	10,24,000
15. Other Revenue Expenditure financed from Ordinary Revenue	3,73,000	33,000	—	4,06,000
Total	13,97,000	33,000	—	14,30,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	94,000	—	—	94,000
21. Appropriation for Reduction or Avoidance of Debt	65,000	—	—	65,000
Total	1,59,000	—	—	1,59,000
CIVIL ADMINISTRATION.				
22. General Administration	19,43,000	2,71,000	—	22,14,000
24. Administration of Justice	7,50,000	46,000	—	7,96,000
25. Jails and Convict Settlements	9,39,000	7,000	—	9,46,000
26. Police	31,08,000	1,02,000	—	32,10,000
30. Scientific Departments	5,000	—	—	5,000
31. Education	19,44,000	11,000	—	19,55,000
32. Medical	5,44,000	12,000	—	5,56,000
33. Public Health	1,28,000	18,000	—	1,46,000
34. Agriculture	2,98,000	1,000	—	2,99,000
37. Miscellaneous Departments	17,000	1,000	—	18,000
Total	96,76,000	4,69,000	—	1,01,45,000
CIVIL WORKS.				
41. Civil Works	31,28,000	19,000	—	31,47,000
MISCELLANEOUS.				
43. Famine	10,000	—	—	10,000
45. Superannuation Allowances and Pensions	6,63,000	16,000	—	6,79,000
46. Stationery and Printing	2,34,000	—	—	2,34,000
47. Miscellaneous	1,11,000	—	—	1,11,000
Total	10,18,000	16,000	—	10,34,000
Total Expenditure charged to Revenue	1,62,39,000	5,53,000	—	1,67,92,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	69,000	—	—	69,000
60B. Commuted value of Pensions	1,41,000	—	—	1,41,000
Total Capital Expenditure not charged to Revenue	2,10,000	—	—	2,10,000

REVISED ESTIMATE of the REVENUE of the Government of ASSAM in India and in England for 1933-34.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	1,90,000	—	1,90,000
III.	Salt	45,000	—	45,000
V.	Land Revenue	1,09,20,000	—	1,09,20,000
VI.	Excise	32,87,000	—	32,87,000
VII.	Stamps	17,00,000	—	17,00,000
VIII.	Forest	13,04,000	—	13,04,000
IX.	Registration	1,50,000	—	1,50,000
	Total	1,75,96,000	—	1,75,96,000
	INTEREST RECEIPTS.			
XVI.	Interest	99,000	—	99,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	1,90,000	—	1,90,000
XVIII.	Jails and Convict Settlements	63,000	—	63,000
XIX.	Police	1,63,000	—	1,63,000
XXI.	Education	3,22,000	—	3,22,000
XXII.	Medical	1,79,000	—	1,79,000
XXIII.	Public Health	91,000	—	91,000
XXIV.	Agriculture	95,000	—	95,000
XXV.	Industries	6,000	—	6,000
XXVI.	Miscellaneous Departments	31,000	—	31,000
	Total	11,40,000	—	11,40,000
	CIVIL WORKS.			
XXX.	Civil Works	7,08,000	—	7,08,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	15,000	—	15,000
XXXIV.	Stationery and Printing	45,000	—	45,000
XXXV.	Miscellaneous	67,000	—	67,000
	Total	1,27,000	—	1,27,000
	Total Revenue	1,96,70,000	—	1,96,70,000

REVISED ESTIMATE of the EXPENDITURE of the Government of ASSAM in India and in England for 1933–34.

HEADS OF EXPENDITURE.

		India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.				
5.	Land Revenue	17,95,000	5,000	—	18,00,000
6.	Excise	5,37,000	5,000	—	5,42,000
7.	Stamps	41,000	—	—	41,000
8.	Forest	11,79,000	48,000	—	12,27,000
9.	Registration	1,48,000	—	—	1,48,000
	Total	37,00,000	58,000	—	37,58,000
	FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A.	Forest Capital Outlay	35,000	—	—	35,000
	RAILWAY REVENUE ACCOUNT.				
10.	State Railways	46,000	—	—	46,000
12.	Miscellaneous Railway Expenditure	1,000	—	—	1,000
	Total	47,000	—	—	47,000
	IRRIGATION, &c., REVENUE ACCOUNT.				
15B.	Navigation, &c., Works	66,000	—	—	66,000
	DEBT SERVICES.				
19.	Interest on Ordinary Debt	3,51,000	—	—	3,51,000
21.	Appropriation for reduction or avoidance of Debt	2,69,000	—	—	2,69,000
	Total	6,20,000	—	—	6,20,000
	CIVIL ADMINISTRATION.				
22.	General Administration	24,35,000	1,97,000	*—1,000*	26,31,000
24.	Administration of Justice	9,54,000	19,000	—	9,73,000
25.	Jails and Convict Settlements	4,85,000	—	—	4,85,000
26.	Police	27,28,000	71,000	—	27,99,000
27.	Ports and Pilotage	29,000	—	—	29,000
30.	Scientific Departments	3,000	—	—	3,000
31.	Education	31,01,000	47,000	—	31,48,000
32.	Medical	12,23,000	59,000	—	12,82,000
33.	Public Health	6,24,000	21,000	—	6,45,000
34.	Agriculture	6,66,000	15,000	—	6,81,000
35.	Industries	1,66,000	2,000	—	1,68,000
37.	Miscellaneous Departments	29,000	5,000	—	34,000
	Total	1,24,43,000	4,36,000	*—1,000*	1,28,78,000
	CIVIL WORKS.				
41.	Civil Works	39,95,000	53,000	—	40,48,000
	MISCELLANEOUS.				
43.	Famine	5,000	—	—	5,000
45.	Superannuation Allowances and Pensions	11,89,000	4,90,000	—	16,79,000
46.	Stationery and Printing	3,11,000	—	—	3,11,000
47.	Miscellaneous	4,39,000	—	—	4,39,000
	Total	19,44,000	4,90,000	—	24,34,000
	EXTRAORDINARY ITEMS.				
52.	Extraordinary payments	52,000	—	—	52,000
	Total Expenditure charged to Revenue	2,29,02,000	10,37,000	*—1,000*	2,39,38,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A.	Capital outlay on Forests	2,000	—	—	2,000
60B.	Commuted value of Pensions	1,65,000	—	—	1,65,000
61.	Payments to Retrenched Personnel	31,000	—	—	31,000
	Total Capital Expenditure not charged to Revenue	1,98,000	—	—	1,98,000

REVISED ESTIMATE of the REVENUE of the Government of COORG in India and in England for 1933–34.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	3,75,000	—	3,75,000
VI.	Excise	2,69,300	—	2,69,300
VII.	Stamps	74,500	—	74,500
VIII.	Forest	4,27,000	—	4,27,000
IX.	Registration	6,200	—	6,200
	Total	11,52,000	—	11,52,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	2,200	—	2,200
XVIII.	Jails and Convict Settlements	200	—	200
XIX.	Police	200	—	200
XXI.	Education	14,200	—	14,200
XXII.	Medical	7,500	—	7,500
XXIII.	Public Health	300	—	300
XXIV.	Agriculture	200	—	200
XXVI.	Miscellaneous Departments	67,700	—	67,700
	Total	92,500	—	92,500
	CIVIL WORKS.			
XXX.	Civil Works	34,900	—	34,900
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	200	—	200
XXXIV.	Stationery and Printing	800	—	800
XXXV.	Miscellaneous	600	—	600
	Total	1,600	—	1,600
	Total Revenue	12,81,000	—	12,81,000

REVISED ESTIMATE of the EXPENDITURE of the Government of COORG in India and in England for 1933-34.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	80,800	—	—	80,800
6. Excise	10,300	—	—	10,300
7. Stamps	1,500	—	—	1,500
8. Forest	2,05,100	8,000	—	2,13,100
9. Registration	2,400	—	—	2,400
Total	3,00,100	8,000	—	3,08,100
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	200	—	—	200
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Irrigation Works	7,700	—	—	7,700
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—12,600*	—	—	*—12,600*
CIVIL ADMINISTRATION.				
22. General Administration	1,27,500	5,300	—	1,32,800
24. Administration of Justice	49,900	—	—	49,900
25. Jails and Convict Settlements	23,900	—	—	23,900
26. Police	92,400	—	—	92,400
31. Education	1,64,200	1,300	—	1,65,500
32. Medical	78,000	1,200	—	79,200
33. Public Health	9,000	—	—	9,000
34. Agriculture	32,400	—	—	32,400
37. Miscellaneous Departments	26,200	—	—	26,200
Total	6,03,500	7,800	—	6,11,300
CIVIL WORKS.				
41. Civil Works	3,63,500	4,800	—	3,68,300
MISCELLANEOUS.				
45. Superannuation Allowances and Pensions	62,100	20,000	—	82,100
46. Stationery and Printing	18,000	—	—	18,000
47. Miscellaneous	18,000	—	—	18,000
Total	98,100	20,000	—	1,18,100
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commuted value of Pensions financed from ordinary Revenue	15,000	—	—	15,000
EXTRAORDINARY ITEMS.				
52. Extraordinary payments	4,800	—	—	4,800
Total Expenditure charged to Revenue	13,80,300	40,600	—	14,20,900
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
61. Payments to Retrenched Personnel	*—2,900*	—	—	*—2,900*

(2795) Ps. 1586. Wt. P. 383—1203 200 6/34 I.O.P.

EAST INDIA (ESTIMATE)

FINANCE DEPARTMENT
File No.
27 JUL 1935
Serial No.

REVISED ESTIMATE OF REVENUE AND EXPENDITURE

OF THE GOVERNOR-GENERAL OF INDIA IN COUNCIL, AND OF THE LOCAL GOVERNMENTS

FOR THE YEAR 1934-35

INDIA OFFICE
28TH MAY, 1935

S. F. STEWART,
Under-Secretary of State for India

LONDON
PRINTED AND PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE
To be purchased directly from H.M. STATIONERY OFFICE at the following addresses:
Adastral House, Kingsway, London, W.C. 2; 120 George Street, Edinburgh 2;
York Street, Manchester 1; 1 St. Andrew's Crescent, Cardiff;
80 Chichester Street, Belfast;
or through any Bookseller

1935
Price 1s. 6d. Net

88-801-0-35

No. 1.—Revised Estimate of the Revenue of the Central Government in

HEADS OF REVENUE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs	1,19,000	2,51,000	4,90,81,000	19,64,86,000	13,81,14,000	84,83,000	18,46,000
II. Taxes on Income	2,37,27,000	2,46,000	1,68,70,000	4,50,00,000	3,76,15,000	1,24,80,000	82,13,000
III. Salt	2,29,81,000	—	1,75,84,000	1,86,23,000	2,26,41,000	*—3,000*	—
IV. Opium	—	—	—	—	—	71,46,000	—
V. Land Revenue	12,18,000	9,11,000	1,000	—	—	—	—
VI. Excise	18,77,000	5,23,000	10,61,000	5,12,000	—	—	—
VII. Stamps	13,35,000	1,59,000	1,55,000	25,98,000	—	—	—
VIII. Forest	11,62,000	35,000	—	—	—	—	—
IX. Registration	77,000	6,000	16,000	4,000	—	—	—
X. Payments from Indian States	17,93,000	—	34,47,000	13,48,000	68,000	2,19,000	1,45,000
Total	5,42,89,000	21,31,000	8,82,15,000	26,45,71,000	19,84,38,000	2,83,25,000	1,02,04,000
Railways.							
XI. State Railways—							
Gross Receipts	97,09,98,000	—	—	—	—	—	—
Deduct—Working Expenses	*66,11,55,000*	—	—	—	—	—	—
Surplus profits paid to Companies	*61,25,000*	—	—	—	—	—	—
Payments to worked Lines	*2,78,60,000*	—	—	—	—	—	—
Net Receipts	27,58,58,000	—	—	—	—	—	—
XII. Subsidised Companies	21,71,000	—	—	—	—	—	—
XIIa. Miscellaneous Railway Receipts	77,92,000	—	—	—	—	—	—
XIIc. Withdrawals of Sums deposited on account of the Railway Depreciation Fund	4,23,76,000	—	—	—	—	—	—
Total	32,81,97,000	—	—	—	—	—	—
Irrigation, &c., Works.							
XIII. Works for which Capital Accounts are kept	52,000	*—41,000*	—	—	—	—	—
XIV. Works for which no Capital Accounts are kept	1,000	3,000	—	—	—	—	—
Total	53,000	*—38,000*	—	—	—	—	—
Posts and Telegraphs.							
XV. Posts and Telegraphs—							
Gross Receipts	11,05,35,000	—	—	—	—	—	—
Deduct—Working Expenses	*9,99,32,000*	—	—	—	—	—	—
Net Receipts	1,06,03,000	—	—	—	—	—	—
Interest Receipts.							
XVI. Interest	6,42,000	46,000	4,61,000	11,41,000	10,66,000	23,000	4,87,000
Carried forward	39,37,84,000	21,39,000	8,86,76,000	26,57,12,000	19,95,04,000	2,83,48,000	1,06,91,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1934–35.

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,75,03,000	35,84,000	2,77,000	1,000	1,59,55,000	—	51,17,00,000	—	—	51,17,00,000
1,45,62,000	66,75,000	39,75,000	11,27,000	19,82,000	28,000	17,25,00,000	—	—	17,25,00,000
37,77,000	*—83,000*	—	—	*—20,000*	—	8,55,00,000	—	—	8,55,00,000
—	—	—	—	—	—	71,46,000	—	—	71,46,000
—	—	—	—	—	—	21,30,000	—	—	21,30,000
—	—	—	—	—	—	39,73,000	—	—	39,73,000
—	—	—	—	—	—	42,47,000	—	—	42,47,000
—	—	—	—	—	—	11,97,000	—	—	11,97,000
—	—	—	—	—	—	1,03,000	—	—	1,03,000
5,000	3,36,000	—	—	5,000	—	73,66,000	—	—	73,66,000
11,58,47,000	1,05,12,000	42,52,000	11,28,000	1,79,22,000	28,000	79,58,62,000	—	—	79,58,62,000
—	—	—	—	—	—	97,09,98,000	2,000	—	97,10,00,000
—	—	—	—	—	—	*66,11,55,000*	*41,52,000*	+7,000	*66,53,00,000*
—	—	—	—	—	—	*61,25,000*	—	—	*61,25,000*
—	—	—	—	—	—	*2,78,60,000*	*4,00,000*	—	*2,82,60,000*
—	—	—	—	—	—	27,58,58,000	*—45,50,000*	+7,000	27,13,15,000
—	—	—	—	—	—	21,71,000	1,29,000	—	23,00,000
—	—	—	—	—	—	77,92,000	—	—	77,92,000
—	—	—	—	—	—	4,23,76,000	—	—	4,23,76,000
—	—	—	—	—	—	32,81,97,000	*—44,21,000*	+7,000	32,37,83,000
—	—	—	—	—	—	11,000	—	—	11,000
—	—	—	—	—	—	4,000	—	—	4,000
—	—	—	—	—	—	15,000	—	—	15,000
—	—	—	—	—	—	11,05,35,000	—	—	11,05,35,000
—	—	—	—	—	—	*9,99,32,000*	*8,35,000*	+1,000	*10,07,66,000*
—	—	—	—	—	—	1,06,03,000	*—8,35,000*	+1,000	97,69,000
1,27,000	44,000	15,000	10,000	29,000	9,000	41,00,000	1,71,15,000	*—30,000*	2,11,85,000
11,59,74,000	1,05,56,000	42,67,000	11,38,000	1,79,51,000	37,000	1,13,87,77,000	1,18,59,000	*—22,000*	1,15,06,14,000

No. 1.—Revised Estimate of the Revenue of the Central Government in each of the

HEADS OF REVENUE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward - -	39,37,84,000	21,39,000	8,86,76,000	26,57,12,000	19,95,04,000	2,83,48,000	1,06,91,000
Civil Administration.							
XVII. Admin. of Justice -	1,13,000	30,000	6,000	14,000	—	—	—
XVIII. Jails and Convict Settlements -	2,26,000	17,000	—	1,000	—	—	—
XIX. Police - -	3,63,000	7,000	38,000	1,33,000	—	—	—
XX. Ports and Pilotage -	19,77,000	—	7,000	1,71,000	—	—	—
XX (1). Lighthouses and Lightships -	2,15,000	—	1,88,000	3,77,000	—	—	—
XXI. Education - -	1,29,000	45,000	5,000	30,000	—	1,000	4,000
XXII. Medical - -	1,40,000	6,000	37,000	23,000	—	—	3,000
XXIII. Public Health -	1,68,000	—	—	36,000	13,000	—	—
XXIV. Agriculture - -	8,86,000	5,000	4,000	2,000	—	—	—
XXV. Industries - -	15,000	—	—	—	—	—	—
XXVI. Miscellaneous Depts.	13,39,000	2,000	2,56,000	1,31,000	1,33,000	56,000	78,000
XXVIA. Indian Stores Dept.	3,03,000	—	—	—	—	—	—
Total - -	58,74,000	1,12,000	5,41,000	9,18,000	1,46,000	57,000	85,000
Currency and Mint.							
XXVII. Currency - -	60,68,000	1,000	16,000	16,22,000	11,000	8,000	14,000
XXVIII. Mint - -	28,35,000	—	—	15,02,000	—	—	—
Total - -	89,03,000	1,000	16,000	31,24,000	11,000	8,000	14,000
Civil Works.							
XXX. Civil Works -	20,04,000	53,000	17,000	74,000	1,45,000	—	—
Miscellaneous.							
XXXIII. Receipts in aid of Superannuation -	2,30,000	14,000	72,000	2,06,000	2,22,000	76,000	76,000
XXXIV. Stationery and Printing	21,73,000	4,000	8,000	12,000	—	3,000	5,000
XXXV. Miscellaneous -	21,31,000	43,000	*—2,70,000*	5,81,000	41,000	1,47,000	1,23,000
Total - -	45,34,000	61,000	*—1,90,000*	7,99,000	2,63,000	2,26,000	2,04,000
Defence Receipts.							
XXXVI. Defence Services—Effective - -	2,58,58,000	—	—	—	—	—	—
XXXVII. Defence Services—Non-effective -	6,08,000	—	—	—	—	—	—
Total - -	2,64,66,000	—	—	—	—	—	—
Extraordinary Items.							
XL. Extraordinary Receipts	—	—	—	—	—	—	—
TOTAL REVENUE -	44,15,65,000	23,66,000	8,90,60,000	27,06,27,000	20,00,69,000	2,86,39,000	1,09,94,000

PROVINCES of BRITISH INDIA and in ENGLAND for the year 1934-35—*continued.*

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,59,74,000	1,05,56,000	42,67,000	11,38,000	1,79,51,000	37,000	1,13,87,77,000	1,18,59,000	*—22,000*	1,15,06,14,000
—	—	—	—	—	—	1,63,000	1,000	—	1,64,000
—	—	—	—	—	—	2,44,000	—	—	2,44,000
—	—	—	—	—	—	5,41,000	1,07,000	—	6,48,000
13,000	—	—	—	—	—	21,68,000	—	—	21,68,000
1,67,000	—	—	—	—	—	9,47,000	—	—	9,47,000
—	—	1,000	—	—	—	2,15,000	—	—	2,15,000
—	—	—	—	—	—	2,09,000	25,000	—	2,34,000
—	—	—	—	—	—	2,17,000	—	—	2,17,000
—	—	—	—	—	—	8,97,000	—	—	8,97,000
—	—	—	—	—	—	15,000	—	—	15,000
36,000	14,000	8,000	4,000	9,000	—	20,66,000	8,000	—	20,74,000
—	—	—	—	—	—	3,03,000	—	—	3,03,000
2,16,000	14,000	9,000	4,000	9,000	—	79,85,000	1,41,000	—	81,26,000
24,000	2,000	1,000	11,000	4,000	—	77,82,000	8,00,000	*—1,000*	85,81,000
—	—	—	—	—	—	43,37,000	—	—	43,37,000
24,000	2,000	1,000	11,000	4,000	—	1,21,19,000	8,00,000	*—1,000*	1,29,18,000
13,000	42,000	7,000	—	11,000	—	23,66,000	22,000	—	23,88,000
47,000	63,000	54,000	10,000	17,000	—	10,87,000	2,24,000	—	13,11,000
4,000	—	—	1,000	—	—	22,10,000	18,000	—	22,28,000
56,000	58,000	17,000	4,88,000	23,000	2,000	34,40,000	4,38,000	*—1,000*	38,77,000
1,07,000	1,21,000	71,000	4,99,000	40,000	2,000	67,37,000	6,80,000	*—1,000*	74,16,000
—	—	—	—	—	—	2,58,58,000	2,16,41,000	*—38,000*	4,74,61,000
—	—	—	—	—	—	6,08,000	42,70,000	*—7,000*	48,71,000
—	—	—	—	—	—	2,64,66,000	2,59,11,000	*—45,000*	5,23,32,000
—	—	—	—	—	—	—	2,000	—	2,000
11,63,34,000	1,07,35,000	43,55,000	16,52,000	1,80,15,000	39,000	1,19,44,50,000	3,94,15,000	*—69,000*	1,23,37,96,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenue.							
1. Customs	7,46,000	7,000	39,92,000	29,04,000	21,32,000	15,000	23,000
2. Taxes on Income	1,14,000	23,000	11,41,000	22,38,000	12,69,000	8,13,000	8,40,000
3. Salt	62,53,000	—	17,73,000	29,73,000	2,94,000	—	—
4. Opium	—	—	—	—	—	35,66,000	—
5. Land Revenue	2,18,000	3,66,000	—	—	—	—	—
6. Excise	4,87,000	41,000	65,000	2,80,000	—	2,000	2,15,000
7. Stamps	13,000	3,000	2,000	17,51,000	—	—	—
8. Forest	17,41,000	37,000	—	—	—	—	—
9. Registration	8,000	3,000	4,000	2,000	—	—	—
TOTAL	95,80,000	4,80,000	69,77,000	1,01,48,000	36,95,000	43,96,000	10,78,000
Forest and Other Capital Outlay charged to Revenue.							
3A. Capital outlay on Salt Works	1,00,000	—	—	—	—	—	—
8A. Forest Capital outlay	12,000	—	—	—	—	—	—
TOTAL	1,12,000	—	—	—	—	—	—
Railway Revenue Account.							
10. State Railways:— Interest on Debt	19,34,13,000	—	—	—	—	—	—
Interest on Capital contributed by Companies	3,36,000	—	—	—	—	—	—
11. Subsidised Companies	3,50,000	—	—	—	—	—	—
12. Miscellaneous Railway Expenditure	42,02,000	—	—	—	—	—	—
TOTAL	19,83,01,000	—	—	—	—	—	—
Irrigation, &c., Revenue Account.							
14. Works for which Capital Accounts are kept—Interest on Debt	1,15,000	1,40,000	—	—	—	—	—
15. Other Revenue Expenditure	18,000	2,91,000	—	—	—	—	—
TOTAL	1,33,000	4,31,000	—	—	—	—	—
Irrigation, &c., Capital Outlay charged to Revenue.							
16. Construction of Irrigation, &c., Works financed from Ordinary Revenue	—	21,000	—	—	—	—	—
Posts and Telegraphs Revenue Account.							
17. Posts and Telegraphs—Interest on Debt	83,88,000	—	—	—	—	—	—
Carried forward	21,65,14,000	9,32,000	69,77,000	1,01,48,000	36,95,000	43,96,000	10,78,000

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1934–35.

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,91,000	22,000	2,000	14,000	3,000	—	1,07,51,000	1,60,000	*—1,000*	1,09,10,000
9,87,000	3,94,000	3,86,000	83,000	1,49,000	3,000	84,40,000	1,05,000	—	85,45,000
1,38,000	75,000	—	—	—	—	1,15,06,000	69,000	—	1,15,75,000
—	—	—	—	—	—	35,66,000	38,000	—	36,04,000
—	—	—	—	—	—	5,84,000	2,000	—	5,86,000
—	—	—	4,68,000	—	—	15,58,000	7,000	—	15,65,000
—	—	—	—	—	—	17,69,000	43,000	—	18,12,000
—	—	—	—	—	—	17,78,000	98,000	—	18,76,000
—	—	—	—	—	—	17,000	—	—	17,000
20,16,000	4,91,000	3,88,000	5,65,000	1,52,000	3,000	3,99,69,000	5,22,000	*—1,000*	4,04,90,000
—	—	—	—	—	—	1,00,000	—	—	1,00,000
—	—	—	—	—	—	12,000	2,000	—	14,000
—	—	—	—	—	—	1,12,000	2,000	—	1,14,000
—	—	—	—	—	—	19,34,13,000	11,28,90,000	*—1,96,000*	30,61,07,000
—	—	—	—	—	—	3,36,000	1,20,01,000	*—21,000*	1,23,16,000
—	—	—	—	—	—	3,50,000	—	—	3,50,000
—	—	—	—	—	—	42,02,000	8,10,000	*—2,000*	50,10,000
—	—	—	—	—	—	19,83,01,000	12,57,01,000	*—2,19,000*	32,37,83,000
—	—	—	—	—	—	2,55,000	—	—	2,55,000
—	—	—	—	—	—	3,09,000	7,000	—	3,16,000
—	—	—	—	—	—	5,64,000	7,000	—	5,71,000
—	—	—	—	—	—	21,000	—	—	21,000
—	—	—	—	—	—	83,88,000	—	—	83,88,000
20,16,000	4,91,000	3,88,000	5,65,000	1,52,000	3,000	24,73,55,000	12,62,32,000	*—2,20,000*	37,33,67,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	21,65,14,000	9,32,000	69,77,000	1,01,48,000	36,95,000	43,96,000	10,78,000
Posts and Telegraphs—Capital Outlay charged to Revenue.							
18. Capital outlay on Posts and Telegraphs :—							
Indian Posts and Telegraphs Department -	3,57,000	—	—	—	—	—	—
Debt Services.							
19. Interest on Ordinary Debt -	8,72,32,000	4,22,000	1,58,75,000	7,62,86,000	14,75,000	67,30,000	68,95,000
Deduct—Amount chargeable to							
Railways - -	*19,34,13,000*	—	—	—	—	—	—
Irrigation - -	*1,15,000*	*1,40,000*	—	—	—	—	—
Posts and Telegraphs -	*85,35,000*	—	—	—	—	—	—
Other Commercial Depts.	*4,77,000*	—	—	*3,23,000*	—	—	—
Provincial Loans Fund -	*7,97,00,000*	—	—	—	—	—	—
Remainder chargeable to Ordinary Debt - -	*-19,50,08,000*	2,82,000	1,58,75,000	7,59,63,000	14,75,000	67,30,000	68,95,000
20. Interest on other obligations	9,24,72,000	40,000	21,12,000	22,79,000	23,45,000	22,23,000	13,99,000
21. Reduction or avoidance of debt	3,00,00,000	—	—	—	—	—	—
TOTAL - -	*-7,25,36,000*	3,22,000	1,79,87,000	7,82,42,000	38,20,000	89,53,000	82,94,000
Civil Administration.							
22. General Administration -	1,03,03,000	1,11,000	92,000	2,64,000	19,000	—	—
23. Audit - - -	33,46,000	—	8,07,000	11,61,000	8,91,000	8,46,000	7,35,000
24. Administration of Justice -	4,65,000	62,000	70,000	74,000	35,000	—	—
25. Jails and Convict Settlements	20,76,000	1,76,000	17,000	20,000	—	—	—
26. Police - - -	21,92,000	11,79,000	3,18,000	13,20,000	95,000	—	22,000
27. Ports and Pilotage - -	13,06,000	—	29,000	5,26,000	—	—	—
27(i) Lighthouses and Lightships	4,74,000	—	73,000	1,45,000	—	—	—
28. Ecclesiastical - -	5,81,000	30,000	2,00,000	2,92,000	1,66,000	3,03,000	2,39,000
29. Political - - -	53,55,000	13,91,000	3,89,000	9,56,000	70,000	1,82,000	11,09,000
29A. Frontier Watch and Ward -	—	33,77,000	—	—	—	—	—
30. Scientific Departments -	64,50,000	8,000	1,50,000	4,000	—	—	—
31. Education - - -	15,70,000	3,19,000	3,62,000	89,000	—	5,40,000	16,000
32. Medical - - -	14,41,000	3,04,000	3,42,000	1,11,000	—	—	12,000
33. Public Health - -	9,61,000	14,000	2,30,000	1,43,000	49,000	—	—
34. Agriculture - - -	29,10,000	1,07,000	10,000	1,59,000	—	—	—
35. Industries - - -	3,62,000	—	—	—	—	—	—
36. Aviation - - -	1,06,44,000	—	—	—	—	—	—
37. Miscellaneous Departments -	32,26,000	9,000	71,000	2,45,000	57,000	14,000	11,000
37A. Indian Stores Department -	7,25,000	—	—	—	—	—	—
TOTAL - -	5,43,87,000	70,87,000	31,60,000	55,09,000	13,82,000	18,85,000	21,44,000
Currency and Mint.							
38. Currency - - -	23,07,000	1,000	4,46,000	16,37,000	—	3,48,000	1,93,000
39. Mint - - - -	8,89,000	—	—	11,30,000	—	—	—
TOTAL - -	31,96,000	1,000	4,46,000	27,67,000	—	3,48,000	1,93,000
Civil Works.							
41. Civil Works - - -	2,19,76,000	7,32,000	81,000	4,91,000	9,00,000	—	59,000
Miscellaneous.							
44. Territorial and Political Pensions - - -	1,55,000	37,000	5,34,000	3,46,000	6,27,000	6,58,000	55,000
45. Superannuation Allowances and Pensions - -	*-5,97,000*	1,43,000	20,28,000	17,93,000	26,99,000	15,63,000	11,32,000
46. Stationery and Printing -	29,25,000	1,000	40,000	31,000	2,000	17,000	5,000
47. Miscellaneous - -	9,64,000	2,44,000	18,000	72,000	63,000	32,000	7,000
TOTAL - -	34,47,000	4,25,000	26,20,000	22,42,000	33,91,000	22,70,000	11,99,000
Carried forward - -	22,73,41,000	94,99,000	3,12,71,000	9,93,99,000	1,31,88,000	1,78,52,000	1,29,67,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1934–35—*continued.*

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20,16,000	4,91,000	3,88,000	5,65,000	1,52,000	3,000	24,73,55,000	12,62,32,000	*—2,20,000*	37,33,67,000
—	—	—	—	—	—	3,57,000	—	—	3,57,000
37,00,000	11,65,000	14,40,000	2,39,000	1,20,000	1,000	20,15,80,000	19,07,03,000	*—3,31,000*	39,19,52,000
—	—	—	—	—	—	*19,34,13,000*	*11,28,90,000*	*—1,96,000*	*30,61,07,000*
—	—	—	—	—	—	*2,55,000*	—	—	*2,55,000*
—	—	—	—	—	—	*85,35,000*	—	—	*85,35,000*
—	—	—	—	—	—	*8,00,000*	—	—	*8,00,000*
—	—	—	—	—	—	*7,97,00,000*	—	—	*7,97,00,000*
37,00,000	11,65,000	14,40,000	2,39,000	1,20,000	1,000	*—8,11,23,000*	7,78,13,000	*—1,35,000*	*—34,45,000*
6,69,000	8,49,000	7,65,000	88,000	3,89,000	23,000	10,56,53,000	6,36,000	*—1,000*	10,62,88,000
—	—	—	—	—	—	3,00,00,000	—	—	3,00,00,000
43,69,000	20,14,000	22,05,000	3,27,000	5,09,000	24,000	5,45,30,000	7,84,49,000	*—1,36,000*	13,28,43,000
66,000	—	—	2,02,000	—	—	1,10,57,000	50,36,000	*—9,000*	1,60,84,000
9,08,000	4,02,000	3,35,000	1,38,000	2,87,000	—	98,56,000	2,85,000	*—1,000*	1,01,40,000
—	—	—	—	3,000	—	7,09,000	37,000	—	7,46,000
—	—	—	—	—	—	22,89,000	38,000	—	23,27,000
2,000	2,000	—	—	—	—	51,30,000	1,19,000	—	52,49,000
1,04,000	—	—	—	—	—	19,65,000	3,27,000	*—1,000*	22,91,000
2,39,000	—	—	—	—	—	9,31,000	16,000	—	9,47,000
1,01,000	28,000	70,000	75,000	19,000	—	21,04,000	7,90,000	*—1,000*	28,93,000
1,92,000	1,99,000	23,000	51,98,000	1,75,000	—	1,52,39,000	10,58,000	*—2,000*	1,62,95,000
54,01,000	—	—	1,04,47,000	16,74,000	—	2,08,99,000	1,13,000	—	2,10,12,000
—	—	—	—	—	—	66,12,000	5,77,000	*—1,000*	71,88,000
—	18,000	1,000	—	1,000	—	29,16,000	41,000	—	29,57,000
—	—	—	—	46,000	—	22,56,000	1,29,000	—	23,85,000
30,000	—	—	—	7,000	—	14,34,000	1,48,000	*—1,000*	15,81,000
—	—	—	—	—	—	31,86,000	90,000	—	32,76,000
—	—	—	—	—	—	3,62,000	21,000	—	3,83,000
—	—	—	—	—	—	1,06,44,000	49,000	—	1,06,93,000
11,000	4,000	5,000	2,000	15,000	—	36,70,000	1,38,000	—	38,08,000
—	—	—	—	—	—	7,25,000	80,000	—	8,05,000
70,54,000	6,53,000	4,34,000	1,60,62,000	22,27,000	—	10,19,84,000	90,92,000	*—16,000*	11,10,60,000
2,45,000	53,000	25,000	4,000	26,000	2,000	52,87,000	13,000	—	53,00,000
—	—	—	—	—	—	20,19,000	85,000	—	21,04,000
2,45,000	53,000	25,000	4,000	26,000	2,000	73,06,000	98,000	—	74,04,000
73,000	1,11,000	19,000	30,000	42,000	—	2,45,14,000	1,04,000	—	2,46,18,000
1,17,000	44,000	3,73,000	21,000	8,000	1,000	29,76,000	1,07,000	—	30,83,000
2,89,000	4,18,000	2,70,000	2,09,000	1,31,000	1,000	1,00,79,000	2,09,72,000	*—36,000*	3,10,15,000
11,000	1,000	1,000	1,000	1,000	—	30,36,000	3,20,000	*—1,000*	33,55,000
7,000	1,000	25,01,000	—	15,000	1,000	39,25,000	19,99,000	*—3,000*	59,21,000
4,24,000	4,64,000	31,45,000	2,31,000	1,55,000	3,000	2,00,16,000	2,33,98,000	*—40,000*	4,33,74,000
1,41,81,000	37,86,000	62,16,000	1,72,19,000	31,11,000	32,000	45,60,62,000	23,73,73,000	*—4,12,000*	69,30,23,000

No. 2.—Revised Estimate of the Expenditure of the Central Government in

Heads of Expenditure.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	22,73,41,000	94,99,000	3,12,71,000	9,93,99,000	1,31,88,000	1,78,52,000	1,29,67,000
Miscellaneous Capital Outlay charged to Revenue.							
45A. Commuted value of pensions financed from Ordinary Revenue - - -	3,25,000	—	—	—	—	—	—
Defence Services.							
48. Defence Services—Effective -	34,43,20,000	—	—	—	—	—	—
49. Defence Services — Non-effective - - -	3,67,45,000	—	—	—	—	—	—
50. Transfers to the Defence Reserve Fund - -	34,98,000	—	—	—	—	—	—
Total - -	38,45,63,000	—	—	—	—	—	—
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.							
51A. Miscellaneous adjustments between the Central and Provincial Governments -	5,48,000	—	—	—	1,50,77,000	—	—
Extraordinary Items.							
52. Extraordinary payments -	1,13,93,000	1,000	4,000	11,000	16,000	30,000	6,000
Total Expenditure charged to Revenue - -	62,41,70,000	95,00,000	3,12,75,000	9,94,10,000	2,82,81,000	1,78,82,000	1,29,73,000
Capital Expenditure not charged to Revenue.							
52B. Capital outlay on Security Printing Press - -	—	—	—	*—1,15,000*	—	—	—
53. Construction of State Railways	26,000	—	—	—	—	—	—
53A. Discharge of Debentures -	—	—	—	—	—	—	—
56. Capital outlay on Posts and Telegraphs - -	34,46,000	—	—	—	—	—	—
56E (i) Capital outlay on Vizagapatam Port - -	13,95,000	—	—	—	—	—	—
56E (ii) Capital outlay on Lighthouses and Lightships -	*—2,000*	—	—	—	—	—	—
56F. Currency Capital outlay -	—	—	—	*—49,000*	—	—	—
57. Initial Expenditure on New Capital at Delhi - -	75,42,000	—	—	—	—	—	—
60B. Commuted value of Pensions	54,18,000	—	—	—	—	—	—
61. Payments to Retrenched Personnel - - -	*—1,27,000*	—	1,000	2,000	—	9,000	2,000
Total Capital Expenditure not charged to Revenue -	1,76,98,000	—	1,000	*—1,62,000*	—	9,000	2,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1934–35—*continued.*

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 1,41,81,000	Rs. 37,86,000	Rs. 62,16,000	Rs. 1,72,19,000	Rs. 31,11,000	Rs. 32,000	Rs. 45,60,62,000	Rs. 23,73,73,000	Rs. *—4,12,000*	Rs. 69,30,23,000
—	—	—	—	—	—	3,25,000	—	—	3,25,000
—	—	—	—	—	—	34,43,20,000	6,13,18,000	*—1,06,000*	40,55,32,000
—	—	—	—	—	—	3,67,45,000	5,00,70,000	*—87,000*	8,67,28,000
—	—	—	—	—	—	34,98,000	—	—	34,98,000
—	—	—	—	—	—	38,45,63,000	11,13,88,000	*—1,93,000*	49,57,58,000
18,98,000	11,18,000	—	1,00,00,000	8,49,000	—	2,94,90,000	—	—	2,94,90,000
11,000	8,000	2,000	—	—	—	1,14,82,000	1,18,000	—	1,16,00,000
1,60,90,000	49,12,000	62,18,000	2,72,19,000	39,60,000	32,000	88,19,22,000	34,88,79,000	*—6,05,000*	1,23,01,96,000
—	—	—	—	—	—	*—1,15,000*	—	—	*—1,15,000*
—	—	—	—	—	—	26,000	1,50,00,000	*—26,000*	1,50,00,000
—	—	—	—	—	—	—	40,00,000	*—7,000*	39,93,000
—	—	—	—	—	—	34,46,000	4,000	—	34,50,000
—	—	—	—	—	—	13,95,000	1,05,000	—	15,00,000
—1,000	—	—	—	—	—	*—3,000*	3,000	—	—
—	—	—	—	—	—	*—49,000*	—	—	*—49,000*
—	—	—	—	—	—	75,42,000	18,000	—	75,60,000
—	—	—	—	—	—	54,18,000	—	—	54,18,000
1,000	—	1,000	—	—	—	*—1,11,000*	—	—	*—1,11,000*
—	—	1,000	—	—	—	1,75,49,000	1,91,30,000	*—33,000*	3,66,46,000

REVISED ESTIMATE of the REVENUE of the Government of MADRAS in India and in England for 1934–35.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	6,99,01,000	—	6,99,01,000
VI.	Excise	4,23,06,900	—	4,23,06,900
VII.	Stamps	2,17,34,000	—	2,17,34,000
VIII.	Forest	44,74,300	—	44,74,300
IX.	Registration	31,40,300	—	31,40,300
	Total	14,15,56,500	—	14,15,56,500
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	*—44,26,000*	—	*—44,26,000*
XIV.	Works for which no Capital Accounts are kept	1,77,100	—	1,77,100
	Total	*—42,48,900*	—	*—42,48,900*
	INTEREST RECEIPTS.			
XVI.	Interest	25,68,000	—	25,68,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	16,06,800	—	16,06,800
XVIII.	Jails and Convict Settlements	5,35,600	—	5,35,600
XIX.	Police	5,58,500	—	5,58,500
XXI.	Education	8,54,200	—	8,54,200
XXII.	Medical	9,62,600	400	9,63,000
XXIII.	Public Health	1,71,500	—	1,71,500
XXIV.	Agriculture	4,69,200	—	4,69,200
XXV.	Industries	14,48,400	—	14,48,400
XXVI.	Miscellaneous Departments	45,90,300	—	45,90,300
	Total	1,11,97,100	400	1,11,97,500
	CIVIL WORKS.			
XXX.	Civil Works	16,06,800	—	16,06,800
XXXA.	Hydro-Electric Scheme	4,46,400	*—7,400*	4,39,000
	Total	20,53,200	*—7,400*	20,45,800
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	2,08,100	—	2,08,100
XXXIV.	Stationery and Printing	4,09,100	600	4,09,700
XXXV.	Miscellaneous	9,36,500	—	9,36,500
	Total	15,53,700	600	15,54,300
	Total Revenue	15,46,79,600	*—6,400*	15,46,73,200

REVISED ESTIMATE of the EXPENDITURE of the Government of MADRAS in India and in England for 1934–35.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	19,64,500	43,400	—	20,07,900
6. Excise	33,61,400	46,400	—	34,07,800
7. Stamps	5,67,200	1,000	—	5,68,200
8. Forest	34,97,800	1,57,600	*—200*	36,55,200
9. Registration	29,33,400	9,200	—	29,42,600
Total	1,23,24,300	2,57,600	*—200*	1,25,81,700
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	2,76,000	—	—	2,76,000
IRRIGATION, &C., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenue	47,94,200	1,600	—	47,95,800
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works	3,76,200	—	—	3,76,200
DEBT SERVICES.				
19. Interest on Ordinary Debt	68,76,100	—	—	68,76,100
20. Interest on other obligations	24,900	—	—	24,900
21. Reduction or avoidance of Debt	26,64,000	—	—	26,64,000
Total	95,65,000	—	—	95,65,000
CIVIL ADMINISTRATION.				
22. General Administration	2,69,59,000	7,34,800	*—1,200*	2,76,92,600
24. Administration of Justice	94,31,700	2,48,800	*—400*	96,80,100
25. Jails and Convict Settlements	20,98,400	44,000	—	21,42,400
26. Police	1,61,80,100	2,73,200	*—400*	1,64,52,900
27. Ports and Pilotage	10,100	—	—	10,100
30. Scientific Departments	72,800	22,800	—	95,600
31. Education	2,52,43,500	1,16,400	*—100*	2,53,59,800
32. Medical	87,60,000	4,86,000	*—700*	92,45,300
33. Public Health	25,13,100	55,000	*—100*	25,68,000
34. Agriculture	39,30,000	54,000	—	39,84,000
35. Industries	23,62,600	61,800	—	24,24,400
37. Miscellaneous Departments	53,16,100	25,600	—	53,41,700
Total	10,28,77,400	21,22,400	*—2,900*	10,49,96,900
CIVIL WORKS.				
41. Civil Works	1,29,76,300	1,92,400	*—200*	1,31,68,500
MISCELLANEOUS.				
43. Famine	1,35,400	—	—	1,35,400
45. Superannuation Allowances and Pensions	62,35,700	17,32,400	*—2,700*	79,65,400
46. Stationery and Printing	15,82,700	1,08,400	*—100*	16,91,000
47. Miscellaneous	4,27,600	200	—	4,27,800
Total	83,81,400	18,41,000	*—2,800*	1,02,19,600
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commuted value of Pensions financed from ordinary Revenue	5,97,200	—	—	5,97,200
Total Expenditure charged to Revenue	15,21,68,000	44,15,000	*—6,100*	15,65,76,900
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	30,42,500	49,600	*—100*	30,92,000
56C. Capital outlay on Industrial Development	4,700	—	—	4,700
58. Capital outlay on Hydro-Electric Schemes	24,81,000	6,800	—	24,87,800
Total Capital Expenditure not charged to Revenue	55,28,200	56,400	*—100*	55,84,500

REVISED ESTIMATE of the REVENUE of the Government of BOMBAY in India and in England for 1934–35.

HEADS OF REVENUE.		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
III.	Salt	3,000	—	3,000
V.	Land Revenue	3,82,87,000	—	3,82,87,000
VI.	Excise	3,36,39,000	—	3,36,39,000
VII.	Stamps	1,56,00,000	—	1,56,00,000
VIII.	Forest	53,00,000	—	53,00,000
IX.	Registration	16,27,000	—	16,27,000
IXA.	Scheduled Taxes	18,05,000	—	18,05,000
	Total	9,62,61,000	—	9,62,61,000
	IRRIGATION, &c. WORKS.			
XIII.	Works for which Capital Accounts are kept	60,63,000	*–3,000*	60,60,000
XIV.	Works for which no Capital Accounts are kept	15,46,000	—	15,46,000
	Total	76,09,000	*–3,000*	76,06,000
	INTEREST RECEIPTS.			
XVI.	Interest	1,34,84,000	—	1,34,84,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	18,95,000	—	18,95,000
XVIII.	Jails and Convict Settlements	4,01,000	—	4,01,000
XIX.	Police	7,16,000	—	7,16,000
XXI.	Education	16,68,000	—	16,68,000
XXII.	Medical	15,06,000	—	15,06,000
XXIII.	Public Health	17,84,000	—	17,84,000
XXIV.	Agriculture	4,81,000	—	4,81,000
XXV.	Industries	13,000	—	13,000
XXVI.	Miscellaneous Departments	15,52,000	—	15,52,000
	Total	1,00,16,000	—	1,00,16,000
	CIVIL WORKS.			
XXX.	Civil Works	41,62,000	—	41,62,000
XXXI.	Bombay Development Scheme	7,97,000	—	7,97,000
	Total	49,59,000	—	49,59,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	11,17,000	—	11,17,000
XXXIII.	Receipts in aid of Superannuation	10,06,000	1,000	10,07,000
XXXIV.	Stationery and Printing	2,75,000	1,000	2,76,000
XXXV.	Miscellaneous	32,25,000	—	32,25,000
	Total	56,23,000	2,000	56,25,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	39,85,000	—	39,85,000
	Total Revenue	14,19,37,000	*–1,000*	14,19,36,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BOMBAY in India and in England for 1934–35.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	62,04,000	34,900	—	62,38,900
6. Excise	46,50,000	37,200	—	46,87,200
7. Stamps	2,30,000	—	—	2,30,000
8. Forest	32,37,000	1,50,600	*—200*	33,87,400
9. Registration	6,09,000	17,000	—	6,26,000
9A. Scheduled Taxes	22,000	—	—	22,000
Total	1,49,52,000	2,39,700	*—200*	1,51,91,500
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	59,000	—	—	59,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	1,06,81,000	—	—	1,06,81,000
15. Other Rev. Expen. financed from ordinary Revenue	13,16,000	—	—	13,16,000
15(1) Other Rev. Expen. financed from Fam. Relief Fund	10,17,000	—	—	10,17,000
Total	1,30,14,000	—	—	1,30,14,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	2,01,29,000	—	—	2,01,29,000
20. Interest on other obligations	2,01,000	—	—	2,01,000
21. Reduction or avoidance of Debt	17,04,000	—	—	17,04,000
Total	2,20,34,000	—	—	2,20,34,000
CIVIL ADMINISTRATION.				
22. General Administration	1,08,46,000	5,56,400	*—900*	1,14,01,500
24. Administration of Justice	68,78,000	1,86,300	*—300*	70,64,000
25. Jails and Convict Settlements	21,76,000	43,500	*—100*	22,19,400
26. Police	1,74,52,000	2,96,100	*—400*	1,77,47,700
27. Ports and Pilotage	6,000	—	—	6,000
30. Scientific Departments	90,000	—	—	90,000
31. Education	1,79,41,000	1,11,900	*—200*	1,80,52,700
32. Medical	46,40,000	1,70,500	*—300*	48,10,200
33. Public Health	25,16,000	44,500	*—100*	25,60,400
34. Agriculture	26,08,000	40,600	*—100*	26,48,500
35. Industries	3,92,000	16,200	—	4,08,200
37. Miscellaneous Departments	7,78,100	78,400	*—100*	8,56,400
Total	6,63,23,100	15,44,400	*—2,500*	6,78,65,000
CIVIL WORKS.				
41. Civil Works	91,46,000	2,82,300	*—400*	94,27,900
42. Bombay Development Scheme	3,41,000	—	—	3,41,000
Total	94,87,000	2,82,300	*—400*	97,68,900
MISCELLANEOUS.				
43. Famine	2,000	—	—	2,000
45. Superannuation Allowances and Pensions	92,16,000	21,64,000	*—3,400*	1,13,76,600
46. Stationery and Printing	11,73,100	48,400	*—200*	12,21,300
47. Miscellaneous	27,98,000	700	—	27,98,700
Total	1,31,89,100	22,13,100	*—3,600*	1,53,98,600
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commutation of Pensions financed from ordinary Revenue	1,63,000	—	—	1,63,000
EXTRAORDINARY ITEMS.				
52. Extraordinary Payments	1,16,000	20,000	—	1,36,000
Total Expenditure charged to Revenue	13,93,37,200	42,99,500	*—6,700*	14,36,30,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c. Works	1,58,23,100	83,000	*—100*	1,59,06,000
56A. Capital outlay on Improvement of Public Health	37,000	—	—	37,000
59. Bombay Development Scheme	30,000	—	—	30,000
60. Civil Works	2,12,000	—	—	2,12,000
60A Other Provincial Works	*—1,09,000*	—	—	*—1,09,000*
60B. Payment of Commuted value of Pensions	11,58,000	—	—	11,58,000
61. Payments to Retrenched Personnel	*—35,000*	—	—	*—35,000*
Total Capital Expenditure not charged to Revenue	1,71,16,100	83,000	*—100*	1,71,99,000

REVISED ESTIMATE of the REVENUE of the Government of BENGAL in India and in England for 1934–35.

HEADS OF REVENUE.	India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
III. Salt	1,00,000	—	1,00,000
V. Land Revenue	3,34,49,000	—	3,34,49,000
VI. Excise	1,36,10,000	—	1,36,10,000
VII. Stamps	2,95,00,000	—	2,95,00,000
VIII. Forest	17,51,000	—	17,51,000
IX. Registration	23,00,000	—	23,00,000
IXA. Scheduled Taxes	12,50,000	—	12,50,000
Total	8,19,60,000	—	8,19,60,000
RAILWAYS.			
XII. Subsidised Companies	53,000	—	53,000
IRRIGATION, &C., WORKS.			
XIII. Works for which Capital Accounts are kept	*—5,87,000*	—	*—5,87,000*
XIV. Works for which no Capital Accounts are kept	2,31,000	—	2,31,000
Total	*—3,56,000*	—	*—3,56,000*
INTEREST RECEIPTS.			
XVI. Interest	6,01,000	—	6,01,000
CIVIL ADMINISTRATION.			
XVII. Administration of Justice	14,27,000	—	14,27,000
XVIII. Jails and Convict Settlements	6,95,000	—	6,95,000
XIX. Police	11,36,000	—	11,36,000
XX. Ports and Pilotage	95,000	—	95,000
XXI. Education	14,08,000	—	14,08,000
XXII. Medical	9,86,000	—	9,86,000
XXIII. Public Health	1,60,000	—	1,60,000
XXIV. Agriculture	6,15,000	—	6,15,000
XXV. Industries	9,31,000	—	9,31,000
XXVI. Miscellaneous Departments	14,39,000	—	14,39,000
Total	88,92,000	—	88,92,000
CIVIL WORKS.			
XXX. Civil Works	14,28,000	—	14,28,000
MISCELLANEOUS.			
XXXII. Transfers from Famine Relief Fund	1,73,000	—	1,73,000
XXXIII. Receipts in aid of Superannuation	1,32,000	—	1,32,000
XXXIV. Stationery and Printing	4,62,000	2,000	4,64,000
XXXV. Miscellaneous	3,58,000	—	3,58,000
Total	11,25,000	2,000	11,27,000
PROVINCIAL CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS.			
XXXIXA. Miscellaneous Adjustments between the Central and Provincial Governments	1,50,74,000	—	1,50,74,000
EXTRAORDINARY ITEMS.			
XL. Extraordinary Receipts	2,82,000	—	2,82,000
Total Revenue	10,90,59,000	2,000	10,90,61,000

NOTE.—The Local Government prepared their Estimates on the basis of 1s. 6*d*. per rupee.

REVISED ESTIMATE of the EXPENDITURE of the Government of BENGAL in India and in England for 1934–35.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	38,55,000	34,000	38,89,000
6. Excise	17,00,000	6,000	17,06,000
7. Stamps	5,04,000	—	5,04,000
8. Forest	14,52,000	58,000	15,10,000
9. Registration	17,76,000	—	17,76,000
9A. Scheduled Taxes	5,000	—	5,000
Total	92,92,000	98,000	93,90,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE			
8A. Forest Capital Outlay	29,000	—	29,000
IRRIGATION, &C., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	22,06,000	—	22,06,000
15. Other Revenue Expenditure financed from ordinary Revenue	10,76,000	60,000	11,36,000
Total	32,82,000	60,000	33,42,000
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.			
16B. Construction of Irrigation, &c., Works	6,000	—	6,000
DEBT SERVICES.			
19. Interest on Ordinary Debt	15,82,000	—	15,82,000
20. Interest on other obligations	5,000	—	5,000
21. Reduction or Avoidance of Debt	40,000	—	40,000
Total	16,27,000	—	16,27,000
CIVIL ADMINISTRATION.			
22. General Administration	1,22,01,000	7,02,000	1,29,03,000
24. Administration of Justice	94,57,000	3,34,000	97,91,000
25. Jails and Convict Settlements	44,03,000	35,000	44,38,000
26. Police	2,25,55,000	3,84,000	2,29,39,000
27. Ports and Pilotage	5,58,000	5,000	5,63,000
30. Scientific Departments	28,000	—	28,000
31. Education	1,27,59,000	1,36,000	1,28,95,000
32. Medical	48,86,000	1,31,000	50,17,000
33. Public Health	36,28,000	11,000	36,39,000
34. Agriculture	23,66,000	57,000	24,23,000
35. Industries	11,83,000	24,000	12,07,000
37. Miscellaneous Departments	2,16,000	66,000	2,82,000
Total	7,42,40,000	18,85,000	7,61,25,000
CIVIL WORKS.			
41. Civil Works	85,65,000	1,03,000	86,68,000
MISCELLANEOUS.			
43. Famine	2,56,000	—	2,56,000
45. Superannuation Allowances and Pensions	59,25,000	20,09,000	79,34,000
46. Stationery and Printing	19,16,000	17,000	19,33,000
47. Miscellaneous	21,89,000	4,000	21,93,000
Total	1,02,86,000	20,30,000	1,23,16,000
EXTRAORDINARY ITEMS.			
52. Extraordinary Payments	2,50,000	1,000	2,51,000
Total Expenditure charged to Revenue	10,75,77,000	41,77,000	11,17,54,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
55. Construction of Irrigation, &c., Works	3,40,000	—	3,40,000
60. Civil Works	1,14,000	—	1,14,000
60B. Payment of commuted value of Pensions	5,57,000	—	5,57,000
Total Capital Expenditure not charged to Revenue	10,11,000	—	10,11,000

NOTE.—The Local Government prepared their Estimates on the basis of 1*s.* 6*d.* per rupee.

REVISED ESTIMATE of the REVENUE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1934–35.

HEADS OF REVENUE.

		India.	England.	Total.
		Rs.	Rs.	Rs.
	PRINCIPAL HEADS OF REVENUE.			
III.	Salt	2,000	—	2,000
V.	Land Revenue	5,88,64,000	—	5,88,64,000
VI.	Excise	1,31,62,000	—	1,31,62,000
VII.	Stamps	1,67,25,000	—	1,67,25,000
VIII.	Forest	47,68,000	—	47,68,000
IX.	Registration	11,00,000	—	11,00,000
	Total	9,46,21,000	—	9,46,21,000
	RAILWAYS.			
XII.	Subsidised Companies	1,44,000	—	1,44,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	1,07,85,800	—	1,07,85,800
XIV.	Works for which no Capital Accounts are kept	12,000	—	12,000
	Total	1,07,97,800	—	1,07,97,800
	INTEREST RECEIPTS.			
XVI.	Interest	14,13,000	—	14,13,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	11,50,000	—	11,50,000
XVIII.	Jails and Convict Settlements	4,91,000	—	4,91,000
XIX.	Police	2,51,000	—	2,51,000
XXI.	Education	11,97,000	—	11,97,000
XXII.	Medical	2,78,000	—	2,78,000
XXIII.	Public Health	2,03,000	—	2,03,000
XXIV.	Agriculture	5,38,000	—	5,38,000
XXV.	Industries	1,89,000	—	1,89,000
XXVI.	Miscellaneous Departments	87,000	—	87,000
	Total	43,84,000	—	43,84,000
	CIVIL WORKS.			
XXX.	Civil Works	7,75,000	—	7,75,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	63,000	—	63,000
XXXIII.	Receipts in aid of Superannuation	2,56,000	—	2,56,000
XXXIV.	Stationery and Printing	6,28,000	—	6,28,000
XXXV.	Miscellaneous	8,10,000	—	8,10,000
	Total	17,57,000	—	17,57,000
	Total Revenue	11,38,91,800	—	11,38,91,800

REVISED ESTIMATE of the EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1934-35.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	74,00,000	37,100	—100	74,37,000
6. Excise	11,65,000	—	—	11,65,000
7. Stamps	2,99,000	—	—	2,99,000
8. Forest	27,60,500	1,51,200	—200	29,11,500
9. Registration	4,56,000	—	—	4,56,000
Total	1,20,80,500	1,83,300	—300	1,22,68,500
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	22,000	—	—	22,000
RAILWAYS.				
10. Interest on Debt	7,500	—	—	7,500
IRRIGATION &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	1,06,10,000	—	—	1,06,10,000
15. Other Revenue Expenditure financed from ordinary Revenue	1,03,500	1,83,800	—300	2,87,000
Total	1,07,13,500	1,83,800	—300	1,08,97,000
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16B. Construction of Irrigation, &c. Works	1,99,700	—	—	1,99,700
DEBT SERVICES.				
19. Interest on Ordinary Debt	32,50,400	—	—	32,50,400
21. Reduction or avoidance of Debt	14,00,000	—	—	14,00,000
Total	46,50,400	—	—	46,50,400
CIVIL ADMINISTRATION.				
22. General Administration	1,32,12,000	6,73,000	—1,100	1,38,83,900
24. Administration of Justice	69,29,000	1,69,200	—300	70,97,900
25. Jails and Convict Settlements	30,97,000	20,900	—	31,17,900
26. Police	1,62,17,000	3,29,900	—500	1,65,46,400
30. Scientific Departments	22,000	100	—	22,100
31. Education	1,96,29,000	51,100	—100	1,96,80,000
32. Medical	32,48,000	1,45,700	—200	33,93,500
33. Public Health	20,14,000	44,200	—100	20,58,100
34. Agriculture	29,27,000	48,800	—100	29,75,700
35. Industries	10,63,000	24,000	—100	10,86,900
37. Miscellaneous Departments	81,000	9,400	—	90,400
Total	6,84,39,000	15,16,300	—2,500	6,99,52,800
CIVIL WORKS.				
41. Civil Works	53,95,000	83,600	—200	54,78,400
MISCELLANEOUS.				
43. Famine	36,500	—	—	36,500
45. Superannuation Allowances and Pensions	68,81,900	22,38,100	—3,700	91,16,300
46. Stationery and Printing	11,79,000	5,800	—	11,84,800
47. Miscellaneous	8,25,000	100	—	8,25,100
Total	89,22,400	22,44,000	—3,700	1,11,62,700
EXTRAORDINARY ITEMS.				
52. Extraordinary payments	1,30,000	—	—	1,30,000
Total Expenditure charged to Revenue	11,05,60,000	42,16,000	—7,000	11,47,69,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation Works	27,17,800	—	—	27,17,800
60B. Payment of Commuted Value of Pensions	14,66,500	—	—	14,66,500
61. Payments to Retrenched Personnel	48,000	—	—	48,000
Total Capital Expenditure not charged to Revenue	42,32,300	—	—	42,32,300

REVISED ESTIMATE of the REVENUE of the Government of the PUNJAB in India and in England for 1934–35.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	1,52,000	—	1,52,000
V.	Land Revenue	4,70,80,000	—	4,70,80,000
VI.	Excise	98,39,000	—	98,39,000
VII.	Stamps	1,06,62,000	—	1,06,62,000
VIII.	Forest	19,31,000	—	19,31,000
IX.	Registration	9,10,000	—	9,10,000
	Total	7,05,74,000	—	7,05,74,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	2,24,19,000	—	2,24,19,000
XIV.	Works for which no Capital Accounts are kept	2,08,000	—	2,08,000
	Total	2,26,27,000	—	2,26,27,000
	INTEREST RECEIPTS.			
XVI.	Interest	10,79,000	—	10,79,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	10,08,000	1,000	10,09,000
XVIII.	Jails and Convict Settlements	5,30,000	—	5,30,000
XIX.	Police	1,51,000	—	1,51,000
XXI.	Education	18,69,000	—	18,69,000
XXII.	Medical	10,01,000	—	10,01,000
XXIII.	Public Health	1,59,000	—	1,59,000
XXIV.	Agriculture	6,65,000	—	6,65,000
XXV.	Industries	4,04,000	—	4,04,000
XXVI.	Miscellaneous Departments	8,13,000	—	8,13,000
	Total	66,00,000	1,000	66,01,000
	CIVIL WORKS.			
XXX.	Civil Works	13,98,000	—	13,98,000
XXXA.	Hydro-Electric Scheme	3,84,000	—	3,84,000
	Total	17,82,000	—	17,82,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	1,02,000	—	1,02,000
XXXIV.	Stationery and Printing	2,98,000	1,000	2,99,000
XXXV.	Miscellaneous	17,26,000	—	17,26,000
	Total	21,26,000	1,000	21,27,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	17,06,000	—	17,06,000
	Total Revenue	10,64,94,000	2,000	10,64,96,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the PUNJAB in India and in England for 1934–35.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	37,05,000	1,000	—	37,06,000
6. Excise	10,65,000	—	—	10,65,000
7. Stamps	1,94,000	—	—	1,94,000
8. Forest	20,61,000	96,000	—	21,57,000
9. Registration	76,000	—	—	76,000
Total	71,01,000	97,000	—	71,98,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	1,54,000	—	—	1,54,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	1,36,98,000	—	—	1,36,98,000
15. Other Revenue Expenditure financed from ordinary Revenue	7,35,000	3,48,000	—	10,83,000
Total	1,44,33,000	3,48,000	—	1,47,81,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—29,81,000*	—	—	*—29,81,000*
21. Reduction or avoidance of Debt	12,24,000	—	—	12,24,000
Total	*—17,57,000*	—	—	*—17,57,000*
CIVIL ADMINISTRATION.				
22. General Administration	99,81,000	4,52,000	*—1,000*	1,04,32,000
24. Administration of Justice	49,86,000	1,93,000	—	51,79,000
25. Jails and Convict Settlements	29,73,000	26,000	—	29,99,000
26. Police	1,19,23,000	2,28,000	—	1,21,51,000
30. Scientific Departments	20,000	4,000	—	24,000
31. Education	1,56,77,000	1,24,000	—	1,58,01,000
32. Medical	44,52,000	1,29,000	—	45,81,000
33. Public Health	11,52,000	34,000	—	11,86,000
34. Agriculture	46,31,000	98,000	—	47,29,000
35. Industries	12,39,000	8,000	—	12,47,000
37. Miscellaneous Departments	1,99,000	5,000	—	2,04,000
Total	5,72,33,000	13,01,000	*—1,000*	5,85,33,000
CAPITAL OUTLAY ON CIVIL ADMINISTRATION CHARGED TO REVENUE.				
35A. Capital Outlay on Industrial Development met from Revenue	1,000	—	—	1,000
CIVIL WORKS.				
41. Civil Works	94,57,000	1,44,000	—	96,01,000
41C. Interest on Capital Outlay on Hydro-Electric Scheme	29,68,000	—	—	29,68,000
Total	1,24,25,000	1,44,000	—	1,25,69,000
CAPITAL OUTLAY ON CIVIL WORKS CHARGED TO REVENUE.				
41A. Civil Works	3,30,000	—	—	3,30,000
MISCELLANEOUS.				
43. Famine	2,00,000	—	—	2,00,000
45. Superannuation Allowances and Pensions	47,44,000	19,02,000	*—3,000*	66,43,000
46. Stationery and Printing	9,50,000	3,000	—	9,53,000
47. Miscellaneous	25,67,000	20,000	—	25,87,000
Total	84,61,000	19,25,000	*—3,000*	1,03,83,000
Total Expenditure charged to Revenue	9,83,81,000	38,15,000	*—4,000*	10,21,92,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	26,22,000	—	—	26,22,000
58. Capital Outlay on Hydro-Electric Scheme	57,34,000	74,000	—	58,08,000
60B. Commuted value of Pensions	7,17,000	—	—	7,17,000
Total Capital Expenditure not charged to Revenue	90,73,000	74,000	—	91,47,000

REVISED ESTIMATE of the REVENUE of the Government of BURMA in India and in England for 1934–35.

HEADS OF REVENUE.	India.	England.	Total.
	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE.			
III. Salt	1,59,000	—	1,59,000
V. Land Revenue	4,68,00,000	—	4,68,00,000
VI. Excise	84,00,000	—	84,00,000
VII. Stamps	41,39,000	—	41,39,000
VIII. Forest	95,00,000	—	95,00,000
IX. Registration	3,35,000	—	3,35,000
IXA. Scheduled Taxes	10,39,000	—	10,39,000
Total	7,03,72,000	—	7,03,72,000
IRRIGATION, &C., WORKS.			
XIII. Works for which Capital Accounts are kept	31,60,000	—	31,60,000
XIV. Works for which no Capital Accounts are kept	1,46,000	—	1,46,000
Total	33,06,000	—	33,06,000
INTEREST RECEIPTS.			
XVI. Interest	3,94,000	—	3,94,000
CIVIL ADMINISTRATION.			
XVII. Administration of Justice	8,80,000	—	8,80,000
XVIII. Jails and Convict Settlements	8,50,000	—	8,50,000
XIX. Police	9,85,000	—	9,85,000
XX. Ports and Pilotage	2,80,000	—	2,80,000
XXI. Education	5,06,000	—	5,06,000
XXII. Medical	5,92,800	200	5,93,000
XXIII. Public Health	1,56,000	—	1,56,000
XXIV. Agriculture	1,05,000	—	1,05,000
XXV. Industries	18,000	—	18,000
XXVI. Miscellaneous Departments	4,75,000	—	4,75,000
Total	48,47,800	200	48,48,000
CIVIL WORKS.			
XXX. Civil Works	37,04,000	—	37,04,000
MISCELLANEOUS.			
XXXIII. Receipts in aid of Superannuation	85,000	—	85,000
XXXIV. Stationery and Printing	1,34,500	500	1,35,000
XXXV. Miscellaneous	2,95,000	—	2,95,000
Total	5,14,500	500	5,15,000
PROVINCIAL CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS, &C.			
XXXIXA. Miscellaneous Adjustments between the Central and Provincial Governments	18,98,000	—	18,98,000
EXTRAORDINARY ITEMS.			
XL. Extraordinary Receipts	21,000	—	21,000
Total Revenue	8,50,57,300	700	8,50,58,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BURMA in India and in England for 1934–35.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	51,81,100	18,900	—	52,00,000
6. Excise	17,60,400	7,600	—	17,68,000
7. Stamps	93,000	—	—	93,000
8. Forest	40,35,100	3,91,600	*—700*	44,26,000
9. Registration	1,34,000	—	—	1,34,000
9A. Scheduled Taxes	1,000	—	—	1,000
Total	1,12,04,600	4,18,100	*—700*	1,16,22,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	13,49,000	—	—	13,49,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	26,15,000	—	—	26,15,000
15. Other Revenue Expenditure financed from ordinary Revenue	82,000	1,44,200	*—200*	2,26,000
Total	26,97,000	1,44,200	*—200*	28,41,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	4,80,000	—	—	4,80,000
CIVIL ADMINISTRATION.				
22. General Administration	89,63,600	8,74,900	*—1,500*	98,37,000
24. Administration of Justice	51,90,200	2,10,100	*—300*	54,00,000
25. Jails and Convict Settlements	26,89,700	65,400	*—100*	27,55,000
26. Police	1,48,22,400	4,78,400	*—800*	1,53,00,000
27. Ports and Pilotage	3,48,800	65,300	*—100*	4,14,000
30. Scientific Departments	47,800	1,200	—	49,000
31. Education	75,00,700	1,76,600	*—300*	76,77,000
32. Medical	36,91,100	2,09,300	*—400*	39,00,000
33. Public Health	8,97,600	10,400	—	9,08,000
34. Agriculture	14,93,500	1,01,700	*—200*	15,95,000
35. Industries	1,81,800	27,300	*—100*	2,09,000
37. Miscellaneous Departments	2,86,800	28,200	—	3,15,000
Total	4,61,14,000	22,48,800	*—3,800*	4,83,59,000
CIVIL WORKS.				
41. Civil Works	77,11,100	4,68,700	*—800*	81,79,000
MISCELLANEOUS.				
43. Famine	15,000	—	—	15,000
45. Superannuation Allowances and Pensions	54,24,500	19,46,800	*—3,300*	73,68,000
46. Stationery and Printing	6,97,800	38,300	*—100*	7,36,000
47. Miscellaneous	12,61,700	30,400	*—100*	12,92,000
Total	73,99,000	20,15,500	*—3,500*	94,11,000
EXTRAORDIFARY ITEMS.				
52. Extraordinary Payments	13,000	—	—	13,000
Total Expenditure charged to Revenue	7,69,67,700	52,95,300	*—9,000*	8,22,54,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	22,88,000	—	—	22,88,000
60B. Payment of Commuted value of Pensions	11,000	—	—	11,000
61. Payment to Retrenched Personnel	1,92,000	—	—	1,92,000
Total Capital Expenditure not charged to Revenue	24,91,000	—	—	24,91,000

Revised Estimate of the Revenue of the Shan States Federation in India and in England for 1934–35.

HEADS OF REVENUE.

	Principal Heads of Revenue.	India.	England.	Total.
		Rs.	Rs.	Rs.
V.	Land Revenue	2,74,000	—	2,74,000
VI.	Excise	64,000	—	64,000
VII.	Stamps	14,000	—	14,000
VIII.	Forest	7,25,000	—	7,25,000
IX.	Registration	1,000	—	1,000
IXA.	Scheduled Taxes	89,000	—	89,000
	Total	11,67,000	—	11,67,000
	Civil Administration.			
XVII.	Administration of Justice	8,000	—	8,000
XIX.	Police	20,000	—	20,000
XXI.	Education	13,000	—	13,000
XXII.	Medical	21,000	—	21,000
XXIV.	Agriculture	1,000	—	1,000
XXVI.	Miscellaneous Departments	7,000	—	7,000
	Total	70,000	—	70,000
	Civil Works			
XXX.	Civil Works	1,24,000	—	1,24,000
	Miscellaneous.			
XXXV.	Miscellaneous	18,49,700	300	18,50,000
	Total Revenue	32,10,700	300	32,11,000

REVISED ESTIMATE of the EXPENDITURE of the SHAN STATES FEDERATION in India and in England for 1934-35.

HEADS OF EXPENDITURE.

		India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.				
5.	Land Revenue	1,000	—	—	1,000
6.	Excise	45,000	—	—	45,000
8.	Forest	3,34,600	12,400	—	3,47,000
9.	Registration	1,000	—	—	1,000
	Total	3,81,600	12,400	—	3,94,000
	IRRIGATION, &c., REVENUE ACCOUNT.				
15.	Other Revenue Expenditure financed from ordinary Revenue	1,000	—	—	1,000
	DEBT SERVICES.				
19.	Interest on Ordinary Debt	69,000	—	—	69,000
	CIVIL ADMINISTRATION.				
22.	General Administration	4,66,300	30,800	*—100*	4,97,000
24.	Administration of Justice	17,000	—	—	17,000
25.	Jails and Convict Settlements	23,000	—	—	23,000
26.	Police	1,63,600	1,400	—	1,65,000
31.	Education	4,07,800	3,200	—	4,11,000
32.	Medical	2,34,900	6,100	—	2,41,000
33.	Public Health	39,000	—	—	39,000
34.	Agriculture	14,000	—	—	14,000
37.	Miscellaneous Departments	2,000	—	—	2,000
	Total	13,67,600	41,500	*—100*	14,09,000
	CIVIL WORKS.				
41.	Civil Works	11,00,600	32,500	*—100*	11,33,000
	MISCELLANEOUS.				
45.	Superannuation Allowances and Pensions	17,000	—	—	17,000
46.	Stationery and Printing	15,000	—	—	15,000
47.	Miscellaneous	57,000	—	—	57,000
	Total	89,000	—	—	89,000
	Total Expenditure charged to Revenue	30,08,800	86,400	*—200*	30,95,000

Revised Estimate of the Revenue of the Government of Bihar and Orissa in India and in England for 1934-35.

	HEADS OF REVENUE.	India.	England.	Total.
		Rs.	Rs.	Rs.
	Principal Heads of Revenue.			
II.	Taxes on Income	1,37,000	—	1,37,000
III.	Salt	1,00,000	—	1,00,000
V.	Land Revenue	1,80,00,000	—	1,80,00,000
VI.	Excise	1,34,00,000	—	1,34,00,000
VII.	Stamps	1,11,50,000	—	1,11,50,000
VIII.	Forest	8,64,000	—	8,64,000
IX.	Registration	13,90,000	—	13,90,000
	Total	4,50,41,000	—	4,50,41,000
	Irrigation, &c., Works.			
XIII.	Works for which Capital Accounts are kept	21,46,000	—	21,46,000
XIV.	Works for which no Capital Accounts are kept	90,000	—	90,000
	Total	22,36,000	—	22,36,000
	Interest Receipts.			
XVI.	Interest	4,58,000	—	4,58,000
	Civil Administration.			
XVII.	Administration of Justice	4,59,000	—	4,59,000
XVIII.	Jails and Convict Settlements	3,39,000	—	3,39,000
XIX.	Police	1,84,000	—	1,84,000
XXI.	Education	7,13,000	—	7,13,000
XXII.	Medical	2,10,000	—	2,10,000
XXIII.	Public Health	2,14,000	—	2,14,000
XXIV.	Agriculture	2,67,000	—	2,67,000
XXV.	Industries	2,32,000	—	2,32,000
XXVI.	Miscellaneous Departments	31,000	—	31,000
	Total	26,49,000	—	26,49,000
	Civil Works.			
XXX.	Civil Works	10,76,000	—	10,76,000
	Miscellaneous.			
XXXII.	Transfers from Famine Relief Fund	4,62,000	—	4,62,000
XXXIII.	Receipts in aid of Superannuation	1,05,000	—	1,05,000
XXXIV.	Stationery and Printing	2,34,000	—	2,34,000
XXXV.	Miscellaneous	3,46,000	—	3,46,000
	Total	11,47,000	—	11,47,000
	Provincial Contribution and Miscellaneous adjustments between Central and Provincial Governments.			
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	11,33,000	—	11,33,000
	Total Revenue	5,37,40,000	—	5,37,40,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1934–35.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
3. Salt	2,000	—	2,000
5. Land Revenue	16,02,000	39,000	16,41,000
6. Excise	16,61,000	2,000	16,63,000
7. Stamps	2,05,000	—	2,05,000
8. Forest	6,34,000	27,000	6,61,000
9. Registration	6,20,000	—	6,20,000
Total	47,24,000	68,000	47,92,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	24,000	—	24,000
IRRIGATION, &c., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	20,47,000	—	20,47,000
15. Other Revenue Expenditure financed from ordinary Revenue	4,97,000	—	4,97,000
Total	25,44,000	—	25,44,000
IRRIGATION, &c., CAPITAL ACCOUNTS CHARGED TO REVENUE.			
16B. Construction of Irrigation, &c., Works	*—10,000*	—	*—10,000*
DEBT SERVICES.			
19. Interest on Ordinary Debt	1,10,000	—	1,10,000
20. Interest on other obligations	87,000	—	87,000
21. Reduction or avoidance of Debt	69,000	—	69,000
Total	2,66,000	—	2,66,000
CIVIL ADMINISTRATION.			
22. General Administration	67,81,000	3,86,000	71,67,000
24. Administration of Justice	36,72,000	1,60,000	38,32,000
25. Jails and Convict Settlements	17,74,000	29,000	18,03,000
26. Police	82,36,000	2,13,000	84,49,000
30. Scientific Departments	31,000	—	31,000
31. Education	81,22,000	1,01,000	82,23,000
32. Medical	25,13,000	1,45,000	26,58,000
33. Public Health	9,98,000	39,000	10,37,000
34. Agriculture	13,74,000	37,000	14,11,000
35. Industries	8,00,000	21,000	8,21,000
37. Miscellaneous Departments	64,000	4,000	68,000
Total	3,43,65,000	11,35,000	3,55,00,000
CIVIL WORKS.			
41. Civil Works	45,57,000	1,02,000	46,59,000
MISCELLANEOUS.			
43. Famine	5,77,000	—	5,77,000
45. Superannuation Allowances and Pensions	29,40,000	10,00,000	39,40,000
46. Stationery and Printing	6,85,000	21,000	7,06,000
47. Miscellaneous	1,24,000	—	1,24,000
Total	43,26,000	10,21,000	53,47,000
PROVINCIAL CONTRIBUTION AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.			
51A. Miscellaneous adjustments between the Central and Provincial Governments	17,000	4,000	21,000
Total Expenditure charged to Revenue	5,08,13,000	23,30,000	5,31,43,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
55. Construction of Irrigation, &c., Works	2,49,000	—	2,49,000
60. Civil Works	18,22,000	—	18,22,000
60B. Commuted value of Pensions	2,84,000	—	2,84,000
61. Payments to retrenched personnel	8,000	—	8,000
Total Capital Expenditure not charged to Revenue	23,63,000	—	23,63,000

NOTE.—The Local Government prepared their Estimates on the basis of 1*s.* 6*d.* per rupee.

REVISED ESTIMATE of the REVENUE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1934–35.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	2,45,01,000	—	2,45,01,000
VI.	Excise	58,09,000	—	58,09,000
VII.	Stamps	54,00,000	—	54,00,000
VIII.	Forest	46,79,000	—	46,79,000
IX.	Registration	5,00,000	—	5,00,000
	Total	4,08,89,000	—	4,08,89,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	66,000	—	66,000
XIV.	Works for which no Capital Accounts are kept	98,000	—	98,000
	Total	1,64,000	—	1,64,000
	INTEREST RECEIPTS.			
XVI.	Interest	4,76,000	—	4,76,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	4,80,000	—	4,80,000
XVIII.	Jails and Convict Settlements	1,49,000	—	1,49,000
XIX.	Police	76,000	—	76,000
XXI.	Education	6,88,000	—	6,88,000
XXII.	Medical	75,000	—	75,000
XXIII.	Public Health	70,000	—	70,000
XXIV.	Agriculture	2,29,000	—	2,29,000
XXV.	Industries	6,000	—	6,000
XXVI.	Miscellaneous Departments	4,36,000	—	4,36,000
	Total	22,09,000	—	22,09,000
	CIVIL WORKS.			
XXX.	Civil Works	8,60,000	—	8,60,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	3,000	—	3,000
XXXIII.	Receipts in aid of Superannuation	45,000	—	45,000
XXXIV.	Stationery and Printing	44,000	—	44,000
XXXV.	Miscellaneous	5,12,000	—	5,12,000
	Total	6,04,000	—	6,04,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	10,000	—	10,000
	Total Revenue	4,52,12,000	—	4,52,12,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1934–35.

	HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	18,48,000	1,000	—	18,49,000
6.	Excise	9,34,000	1,000	—	9,35,000
7.	Stamps	1,20,000	—	—	1,20,000
8.	Forest	34,17,000	1,04,000	—	35,21,000
9.	Registration	1,89,000	—	—	1,89,000
	Total	65,08,000	1,06,000	—	66,14,000
	FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A.	Forest Capital Outlay	10,000	—	—	10,000
	IRRIGATION, &C., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept—Interest on Debt	29,29,000	—	—	29,29,000
15.	Other Revenue Expenditure financed from ordinary Revenue	1,05,000	33,000	—	1,38,000
	Total	30,34,000	33,000	—	30,67,000
	IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16B.	Construction of Irrigation, &c., Works financed from ordinary Revenue	12,000	—	—	12,000
	DEBT SERVICES.				
19.	Interest on Ordinary Debt	55,000	—	—	55,000
20.	Interest on other obligations	30,000	—	—	30,000
21.	Reduction or avoidance of Debt	6,62,000	—	—	6,62,000
	Total	7,47,000	—	—	7,47,000
	CIVIL ADMINISTRATION.				
22.	General Administration	63,26,000	3,18,000	*—1,000*	66,43,000
24.	Administration of Justice	25,47,000	95,000	—	26,42,000
25.	Jails and Convict Settlements	7,99,000	17,000	—	8,16,000
26.	Police	57,90,000	1,63,000	—	59,53,000
30.	Scientific Departments	14,000	—	—	14,000
31.	Education	48,84,000	1,00,000	—	49,84,000
32	Medical	13,15,000	32,000	—	13,47,000
33.	Public Health	3,57,000	1,000	—	3,58,000
34.	Agriculture	14,80,000	17,000	—	14,97,000
35.	Industries	2,34,000	—	—	2,34,000
37.	Miscellaneous Departments	1,42,000	8,000	—	1,50,000
	Total	2,38,88,000	7,51,000	*—1,000*	2,46,38,000
	CIVIL WORKS.				
41.	Civil Works	58,85,000	75,000	—	59,60,000
	MISCELLANEOUS.				
43.	Famine	3,000	—	—	3,000
45.	Superannuation Allowances and Pensions	30,61,000	9,77,000	*—2,000*	40,36,000
46.	Stationery and Printing	5,32,000	7,000	—	5,39,000
47.	Miscellaneous	6,90,000	—	—	6,90,000
	Total	42,86,000	9,84,000	*—2,000*	52,68,000
	Total Expenditure charged to Revenue	4,43,70,000	19,49,000	*—3,000*	4,63,16,000
	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A.	Capital Outlay on Forests	1,000	—	—	1,000
55.	Construction of Irrigation, &c. Works	1,48,000	—	—	1,48,000
60.	Civil Works	4,000	—	—	4,000
60B.	Commuted value of Pensions	3,64,000	—	—	3,64,000
	Total Capital Expenditure not charged to Revenue	5,17,000	—	—	5,17,000

REVISED ESTIMATE of the REVENUE of the Government of the NORTH-WEST FRONTIER PROVINCE in India and in England for 1934–35.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	21,43,000	—	21,43,000
VI.	Excise	7,63,000	—	7,63,000
VII.	Stamps	8,97,000	—	8,97,000
VIII.	Forest	2,63,000	—	2,63,000
IX.	Registration	66,000	—	66,000
	Total	41,32,000	—	41,32,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	8,33,000	—	8,33,000
XIV.	Works for which no Capital Accounts are kept	30,000	—	30,000
	Total	8,63,000	—	8,63,000
	INTEREST RECEIPTS.			
XVI.	Interest	90,000	—	90,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	1,78,000	—	1,78,000
XVIII.	Jails and Convict Settlements	1,57,000	—	1,57,000
XIX.	Police	10,000	1,000	11,000
XXI.	Education	88,000	—	88,000
XXII.	Medical	86,000	—	86,000
XXIII.	Public Health	6,000	—	6,000
XXIV.	Agriculture	65,000	—	65,000
XXVI.	Miscellaneous Departments	58,000	—	58,000
	Total	6,48,000	1,000	6,49,000
	CIVIL WORKS.			
XXX.	Civil Works	4,86,000	—	4,86,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	25,000	—	25,000
XXXIV.	Stationery and Printing	40,000	—	40,000
XXXV.	Miscellaneous	1,54,000	—	1,54,000
	Total	2,19,000	—	2,19,000
	PROVINCIAL CONTRIBUTION AND MISCELLANEOUS ADJUSTMENT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.			
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	1,00,00,000	—	1,00,00,000
	Total Revenue	1,64,38,000	1,000	1,64,39,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the NORTH-WEST FRONTIER PROVINCE in India and in England for 1934–35.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	3,45,000	—	—	3,45,000
6. Excise	78,000	—	—	78,000
7. Stamps	20,000	—	—	20,000
8. Forests	2,94,000	11,000	—	3,05,000
9. Registration	11,000	—	—	11,000
Total	7,48,000	11,000	—	7,59,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	13,000	—	—	13,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	10,29,000	—	—	10,29,000
15. Other Revenue Expenditure financed from Ordinary Revenue	3,74,000	65,000	—	4,39,000
Total	14,03,000	65,000	—	14,68,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	78,000	—	—	78,000
21. Appropriation for Reduction or Avoidance of Debt	68,000	—	—	68,000
Total	1,46,000	—	—	1,46,000
CIVIL ADMINISTRATION.				
22. General Administration	19,48,000	1,72,000	—	21,20,000
24. Administration of Justice	7,53,000	43,000	—	7,96,000
25. Jails and Convict Settlements	9,20,000	9,000	—	9,29,000
26. Police	31,09,000	98,000	—	32,07,000
30. Scientific Departments	5,000	—	—	5,000
31. Education	20,92,000	5,000	—	20,97,000
32. Medical	5,77,000	26,000	—	6,03,000
33. Public Health	1,35,000	4,000	—	1,39,000
34. Agriculture	3,78,000	2,000	—	3,80,000
37. Miscellaneous Departments	19,000	—	—	19,000
Total	99,36,000	3,59,000	—	1,02,95,000
CIVIL WORKS.				
41. Civil Works	31,72,000	—	—	31,72,000
MISCELLANEOUS.				
43. Famine	10,000	—	—	10,000
45. Superannuation Allowances and Pensions	7,05,000	50,000	—	7,55,000
46. Stationery and Printing	2,33,000	—	—	2,33,000
47. Miscellaneous	1,45,000	2,000	—	1,47,000
Total	10,93,000	52,000	—	11,45,000
EXTRAORDINARY ITEMS.				
52. Extraordinary Payments	4,000	—	—	4,000
Total Expenditure charged to Revenue	1,65,15,000	4,87,000	—	1,70,02,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	5,44,000	—	—	5,44,000
58. Hydro-Electric Scheme	1,21,000	—	—	1,21,000
60B. Payment of commuted value of Pensions	61,000	—	—	61,000
Total Capital Expenditure not charged to Revenue	7,26,000	—	—	7,26,000

REVISED ESTIMATE of the REVENUE of the Government of ASSAM in India and in England for 1934-35.

	HEADS OF REVENUE.	India.	England.	Total.
		Rs.	Rs.	Rs.
	PRINCIPAL HEADS OF REVENUE.			
II.	Taxes on Income	2,20,000	—	2,20,000
III.	Salt	15,000	—	15,000
V.	Land Revenue	1,13,58,000	—	1,13,58,000
VI.	Excise	30,98,000	—	30,98,000
VII.	Stamps	17,55,000	—	17,55,000
VIII.	Forest	13,63,000	—	13,63,000
IX.	Registration	1,56,000	—	1,56,000
	Total	1,79,65,000	—	1,79,65,000
	INTEREST RECEIPTS.			
XVI.	Interest	81,000	—	81,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	1,63,000	—	1,63,000
XVIII.	Jails and Convict Settlements	55,000	—	55,000
XIX.	Police	1,62,000	—	1,62,000
XXI.	Education	3,38,000	—	3,38,000
XXII.	Medical	1,77,000	—	1,77,000
XXIII.	Public Health	86,000	—	86,000
XXIV.	Agriculture	1,00,000	—	1,00,000
XXV.	Industries	5,000	—	5,000
XXVI.	Miscellaneous Departments	31,000	—	31,000
	Total	11,17,000	—	11,17,000
	CIVIL WORKS.			
XXX.	Civil Works	8,53,000	—	8,53,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	19,000	—	19,000
XXXIV.	Stationery and Printing	43,000	—	43,000
XXXV.	Miscellaneous	82,000	—	82,000
	Total	1,44,000	—	1,44,000
	PROVINCIAL CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS, &c.			
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	8,49,000	—	8,49,000
	Total Revenue	2,10,09,000	—	2,10,09,000

REVISED ESTIMATE of the EXPENDITURE of the Government of ASSAM in India and in England for 1934–35.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	17,20,000	—	—	17,20,000
6. Excise	5,01,000	5,000	—	5,06,000
7. Stamps	41,000	—	—	41,000
8. Forest	11,39,000	41,000	—	11,80,000
9. Registration	1,46,000	—	—	1,46,000
Total	35,47,000	46,000	—	35,93,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	46,000	—	—	46,000
RAILWAY REVENUE ACCOUNT.				
10. State Railways	44,000	—	—	44,000
12. Miscellaneous Railway Expenditure	1,000	—	—	1,000
Total	45,000	—	—	45,000
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from Ordinary Revenue	63,000	—	—	63,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	4,54,000	—	—	4,54,000
CIVIL ADMINISTRATION.				
22. General Administration	24,80,000	2,09,000	—	26,89,000
24. Administration of Justice	9,80,000	24,000	—	10,04,000
25. Jails and Convict Settlements	4,98,000	1,000	—	4,99,000
26. Police	30,26,000	1,15,000	—	31,41,000
27. Ports and Pilotage	23,000	—	—	23,000
30. Scientific Departments	3,000	—	—	3,000
31. Education	31,79,000	30,000	—	32,09,000
32. Medical	13,21,000	44,000	—	13,65,000
33. Public Health	6,67,000	10,000	—	6,77,000
34. Agriculture	7,00,000	8,000	—	7,08,000
35. Industries	1,85,000	—	—	1,85,000
37. Miscellaneous Departments	31,000	5,000	—	36,000
Total	1,30,93,000	4,46,000	—	1,35,39,000
CIVIL WORKS.				
41. Civil Works	45,70,000	71,000	—	46,41,000
MISCELLANEOUS.				
43. Famine	12,000	—	—	12,000
45. Superannuation Allowances and Pensions	13,16,000	5,53,000	*—1,000*	18,68,000
46. Stationery and Printing	2,95,000	—	—	2,95,000
47. Miscellaneous	6,51,000	—	—	6,51,000
Total	22,74,000	5,53,000	*—1,000*	28,26,000
EXTRAORDINARY ITEMS.				
52. Extraordinary payments	21,000	—	—	21,000
Total Expenditure charged to Revenue	2,41,13,000	11,16,000	*—1,000*	2,52,28,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital outlay on Forests	2,000	—	—	2,000
60B. Commuted value of Pensions	2,82,000	—	—	2,82,000
61. Payments to Retrenched Personnel	3,000	—	—	3,000
Total Capital Expenditure not charged to Revenue	2,87,000	—	—	2,87,000

REVISED ESTIMATE of the REVENUE of the Government of COORG in India and in England for 1934–35.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs,
V.	Land Revenue	3,41,300	—	3,41,300
VI.	Excise	2,53,800	—	2,53,800
VII.	Stamps	69,900	—	69,900
VIII.	Forest	3,67,600	—	3,67,600
IX.	Registration	5,400	—	5,400
	Total	10,38,000	—	10,38,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	3,800	—	3,800
XVIII.	Jails and Convict Settlements	200	—	200
XIX.	Police	200	—	200
XXI.	Education	13,400	—	13,400
XXII.	Medical	8,400	—	8,400
XXIII.	Public Health	100	—	100
XXIV.	Agriculture	200	—	200
XXVI.	Miscellaneous Departments	76,300	—	76,300
	Total	1,02,600	—	1,02,600
	CIVIL WORKS.			
XXX.	Civil Works	25,900	—	25,900
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	100	—	100
XXXIV.	Stationery and Printing	700	—	700
XXXV.	Miscellaneous	700	—	700
	Total	1,500	—	1,500
	Total Revenue	11,68,000	—	11,68,000

REVISED ESTIMATE of the EXPENDITURE of the Government of COORG in India and in England for 1934–35.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	78,800	—	—	78,800
6. Excise	10,000	—	—	10,000
7. Stamps	1,400	—	—	1,400
8. Forest	1,89,800	4,900	—	1,94,700
9. Registration	2,300	—	—	2,300
Total	2,82,300	4,900	—	2,87,200
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	3,600	—	—	3,600
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Irrigation Works	8,700	—	—	8,700
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—3,400*	—	—	*—3,400*
20. Interest on other obligations	4,500	—	—	4,500
Total	1,100	—	—	1,100
CIVIL ADMINISTRATION.				
22. General Administration	1,26,000	2,400	—	1,28,400
24. Administration of Justice	49,300	300	—	49,600
25. Jails and Convict Settlements	12,200	—	—	12,200
26. Police	92,000	—	—	92,000
31. Education	1,63,800	1,400	—	1,65,200
32. Medical	80,800	2,400	—	83,200
33. Public Health	8,900	—	—	8,900
34. Agriculture	33,900	—	—	33,900
37. Miscellaneous Departments	17,700	—	—	17,700
Total	5,84,600	6,500	—	5,91,100
CIVIL WORKS.				
41. Civil Works	2,05,200	7,500	—	2,12,700
MISCELLANEOUS.				
45. Superannuation Allowances and Pensions	61,800	20,000	—	81,800
46. Stationery and Printing	22,200	—	—	22,200
47. Miscellaneous	17,900	—	—	17,900
Total	1,01,900	20,000	—	1,21,900
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commuted value of Pensions financed from ordinary Revenue	7,000	—	—	7,000
EXTRAORDINARY ITEMS.				
52. Extraordinary payments	1,700	—	—	1,700
Total Expenditure charged to Revenue	11,96,100	38,900	—	12,35,000

(3752) Ps. 1448. Wt. P. 479—1271 150 5/35 I.O.P.

EAST INDIA (ESTIMATE)

REVISED ESTIMATE OF REVENUE AND EXPENDITURE

OF THE GOVERNOR-GENERAL OF INDIA IN COUNCIL, AND OF THE LOCAL GOVERNMENTS

FOR THE YEAR 1935-36

INDIA OFFICE
27TH MAY, 1936

L. D. WAKELY,
Deputy Under-Secretary of State for India

LONDON
PRINTED AND PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE
To be purchased directly from H.M. STATIONERY OFFICE at the following addresses:
Adastral House, Kingsway, London, W.C. 2; 120 George Street, Edinburgh 2;
York Street, Manchester 1; 1 St. Andrew's Crescent, Cardiff;
80 Chichester Street, Belfast;
or through any Bookseller
1936
Price 1s. 6d. Net

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in

HEADS OF REVENUE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs - -	*—38,78,000*	1,000	5,38,91,000	19,98,59,000	15,02,10,000	1,26,40,000	14,35,000
II. Taxes on Income -	2,19,78,000	1,88,000	1,62,28,000	4,23,00,000	4,03,00,000	1,22,85,000	89,39,000
III. Salt - - -	2,34,26,000	—	1,79,48,000	1,82,42,000	2,31,36,000	*—2,000*	—
IV. Opium - -	—	—	—	—	—	61,70,000	—
V. Land Revenue -	11,86,000	9,12,000	2,000	—	—	—	29,000
VI. Excise - -	20,10,000	2,69,000	9,78,000	6,10,000	—	—	—
VII. Stamps - -	11,62,000	1,00,000	1,64,000	24,84,000	—	—	—
VIII. Forest - -	15,72,000	28,000	—	—	—	—	—
IX. Registration -	76,000	3,000	16,000	4,000	—	—	—
X. Payments from Indian States - -	17,90,000	—	34,47,000	13,49,000	68,000	2,19,000	1,45,000
TOTAL - -	4,93,22,000	15,01,000	9,26,74,000	26,48,48,000	21,37,14,000	3,13,12,000	1,05,48,000
Railways.							
XI. State Railways—							
Gross Receipts -	96,37,98,000	—	—	—	—	—	—
Deduct—Working Expenses	*66,31,60,000*	—	—	—	—	—	—
Surplus profits paid to Companies -	*51,50,000*	—	—	—	—	—	—
Payments to worked Lines - -	*2,66,90,000*	—	—	—	—	—	—
Net Receipts -	26,87,98,000	—	—	—	—	—	—
XII. Subsidised Companies	21,61,000	—	—	—	—	—	—
XIIA. Miscellaneous Railway Receipts -	78,55,000	—	—	—	—	—	—
XIIc. Withdrawals of Sums deposited on account of the Railway Depreciation Fund - -	4,53,59,000	—	—	—	—	—	—
TOTAL - -	32,41,73,000	—	—	—	—	—	—
Irrigation, &c., Works.							
XIII. Works for which Capital Accounts are kept - -	42,000	*—22,000*	—	—	—	—	—
XIV. Works for which no Capital Accounts are kept - -	1,000	3,000	—	—	—	—	—
TOTAL - -	43,000	*—19,000*	—	—	—	—	—
Posts and Telegraphs.							
XV. Posts and Telegraphs—							
Gross Receipts -	11,49,74,000	—	—	—	—	—	—
Deduct—Working Expenses	*10,50,81,000*	—	—	—	—	—	—
Net Receipts -	98,93,000	—	—	—	—	—	—
Interest Receipts.							
XVI. Interest - -	7,45,000	33,000	4,47,000	8,91,000	9,85,000	22,000	1,14,000
Carried forward -	38,41,76,000	15,15,000	9,31,21,000	26,57,39,000	21,46,99,000	3,13,34,000	1,06,62,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1935–36.

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,77,37,000	71,09,000	76,000	1,000	1,80,19,000	—	54,71,00,000	—	—	54,71,00,000
1,34,63,000	61,58,000	33,41,000	10,55,000	17,39,000	26,000	16,80,00,000	—	—	16,80,00,000
43,21,000	*—57,000*	—	—	*—14,000*	—	8,70,00,000	—	—	8,70,00,000
—	—	—	—	—	—	61,70,000	—	—	61,70,000
—	—	—	—	—	—	21,29,000	—	—	21,29,000
—	—	—	—	—	—	38,67,000	—	—	38,67,000
—	—	—	—	—	—	39,10,000	—	—	39,10,000
—	—	—	—	—	—	16,00,000	—	—	16,00,000
—	—	—	—	—	—	99,000	—	—	99,000
5,000	3,36,000	—	—	5,000	—	73,64,000	—	—	73,64,000
12,55,26,000	1,35,46,000	34,17,000	10,56,000	1,97,49,000	26,000	82,72,39,000	—	—	82,72,39,000
—	—	—	—	—	—	96,37,98,000	2,000	—	96,38,00,000
—	—	—	—	—	—	*66,31,60,000*	*42,62,000*	+22,000	*66,74,00,000*
—	—	—	—	—	—	*51,50,000*	—	—	*51,50,000*
—	—	—	—	—	—	*2,66,90,000*	*4,00,000*	+2,000	*2,70,88,000*
—	—	—	—	—	—	26,87,98,000	*—46,60,000*	+24,000	26,41,62,000
—	—	—	—	—	—	21,61,000	1,40,000	*—1,000*	23,00,000
—	—	—	—	—	—	78,55,000	—	—	78,55,000
—	—	—	—	—	—	4,53,59,000	—	—	4,53,59,000
—	—	—	—	—	—	32,41,73,000	*—45,20,000*	+23,000	31,96,76,000
—	—	—	—	—	—	20,000	—	—	20,000
—	—	—	—	—	—	4,000	—	—	4,000
—	—	—	—	—	—	24,000	—	—	24,000
—	—	—	—	—	—	11,49,74,000	—	—	11,49,74,000
—	—	—	—	—	—	*10,50,81,000*	*13,23,000*	+7,000	*10.63,97,000*
—	—	—	—	—	—	98,93,000	*—13,23,000*	+7,000	85,77,000
1,14,000	43,000	14,000	6,000	37,000	20,000	34,71,000	35,67,000	*—19,000*	70,19,000
12,56,40,000	1,35,89,000	34,31,000	10,62,000	1,97,86,000	46,000	1,16,48,00,000	*—22,76,000*	+11,000	1,16,25,35,000

No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in each of the

HEADS OF REVENUE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward - -	38,41,76,000	15,15,000	9,31,21,000	26,57,39,000	21,46,99,000	3,13,34,000	1,06,62,000
Civil Administration.							
XVII. Admin. of Justice -	1,03,000	22,000	5,000	10,000	—	—	—
XVIII. Jails and Convict Settlements -	2,23,000	16,000	—	1,000	—	—	—
XIX. Police - -	3,45,000	8,000	39,000	1,43,000	—	—	—
XX. Ports and Pilotage -	17,32,000	—	7,000	1,90,000	—	—	—
XX (1). Lighthouses and Lightships -	2,29,000	—	1,95,000	3,97,000	—	—	—
XXI. Education - -	1,17,000	28,000	5,000	27,000	—	—	4,000
XXII. Medical - -	1,54,000	3,000	43,000	23,000	—	—	5,000
XXIII. Public Health -	2,30,000	—	—	14,000	8,000	—	—
XXIV. Agriculture - -	9,43,000	6,000	4,000	7,000	—	—	—
XXV. Industries - -	15,000	—	—	—	—	—	—
XXVI. Miscellaneous Depts.	16,09,000	2,000	1,33,000	1,50,000	1,49,000	70,000	85,000
XXVIA. Indian Stores Dept.	17,80,000	—	—	—	—	—	—
TOTAL - -	74,80,000	85,000	4,31,000	9,62,000	1,57,000	70,000	94,000
Currency and Mint.							
XXVII. Currency - -	54,35,000	—	68,000	16,49,000	—	51,000	1,50,000
XXVIII. Mint - -	39,40,000	—	—	8,50,000	—	—	—
TOTAL - -	93,75,000	—	68,000	24,99,000	—	51,000	1,50,000
Civil Works.							
XXX. Civil Works -	20,95,000	26,000	36,000	1,39,000	2,04,000	—	*—26,000*
Miscellaneous.							
XXXIII. Receipts in aid of Superannuation -	3,05,000	17,000	67,000	1,72,000	2,32,000	78,000	87,000
XXXIV. Stationery and Printing	22,46,000	3,000	23,000	12,000	—	8,000	5,000
XXXV. Miscellaneous -	5,41,000	41,000	*—2,15,000*	4,82,000	40,000	1,21,000	1,30,000
TOTAL - -	30,92,000	61,000	*—1,25,000*	6,66,000	2,72,000	2,07,000	2,22,000
Defence Receipts.							
XXXVI. Defence Services—Effective - -	2,45,48,000	—	—	—	—	—	—
XXXVII. Defence Services—Non-effective -	5,57,000	—	—	—	—	—	—
TOTAL - -	2,51,05,000	—	—	—	—	—	—
Extraordinary Items.							
XL. Extraordinary Receipts	—	—	—	—	—	—	—
TOTAL REVENUE -	43,13,23,000	16,87,000	9,35,31,000	27,00,05,000	21,53,32,000	3,16,62,000	1,11,02,000

PROVINCES of BRITISH INDIA and in ENGLAND for the year 1935-36—*continued.*

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,56,40,000	1,35,89,000	34,31,000	10,62,000	1,97,86,000	46,000	1,16,48,00,000	*—22,76,000*	+11,000	1,16,25,35,000
—	—	—	—	—	—	1,40,000	—	—	1,40,000
—	—	—	—	—	—	2,40,000	—	—	2,40,000
—	—	—	—	—	—	5,35,000	1,07,000	*—1,000*	6,41,000
14,000	—	—	—	—	—	19,43,000	—	—	19,43,000
1,62,000	—	—	—	—	—	9,83,000	—	—	9,83,000
—	—	1,000	—	—	—	1,82,000	—	—	1,82,000
—	—	—	—	—	—	2,28,000	25,000	—	2,53,000
—	—	—	—	—	—	2,52,000	—	—	2,52,000
—	—	—	—	—	—	9,60,000	—	—	9,60,000
—	—	—	—	—	—	15,000	—	—	15,000
44,000	12,000	8,000	3,000	9,000	—	22,74,000	13,000	—	22,87,000
—	—	—	—	—	—	17,80,000	—	—	17,80,000
2,20,000	12,000	9,000	3,000	9,000	—	95,32,000	1,45,000	*—1,000*	96,76,000
30,000	—	—	6,000	3,000	—	73,92,000	21,000	—	74,13,000
—	—	—	—	—	—	47,90,000	1,000	—	47,91,000
30,000	—	—	6,000	3,000	—	1,21,82,000	22,000	—	1,22,04,000
42,000	30,000	5,000	—	11,000	—	25,62,000	10,000	—	25,72,000
66,000	60,000	52,000	11,000	20,000	1,000	11,68,000	2,36,000	*—1,000*	14,03,000
5,000	1,000	1,000	2,000	—	—	23,06,000	17,000	—	23,23,000
57,000	62,000	19,000	4,36,000	27,000	1,000	17,42,000	4,28,000	*—2,000*	21,68,000
1,28,000	1,23,000	72,000	4,49,000	47,000	2,000	52,16,000	6,81,000	*—3,000*	58,94,000
—	—	—	—	—	—	2,45,48,000	2,17,10,000	*—1,13,000*	4,61,45,000
—	—	—	—	—	—	5,57,000	41,53,000	*—21,000*	46,89,000
—	—	—	—	—	—	2,51,05,000	2,58,63,000	*—1,34,000*	5,08,34,000
—	—	—	—	—	—	—	3,000	—	3,000
12,60,60,000	1,37,54,000	35,17,000	15,20,000	1,98,56,000	48,000	1,21,93,97,000	2,44,48,000	*—1,27,000*	1,24,37,18,000

No. 2.—Revised Estimate of the Expenditure of the Central Government

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenue.							
1. Customs	7,86,000	7,000	43,49,000	30,08,000	23,85,000	33,000	42,000
2. Taxes on Income	1,53,000	22,000	12,06,000	23,20,000	13,80,000	8,83,000	9,01,000
3. Salt	62,63,000	—	18,47,000	32,42,000	2,95,000	—	—
4. Opium	—	—	—	—	—	35,09,000	—
5. Land Revenue	2,13,000	3,71,000	—	—	—	—	—
6. Excise	4,91,000	40,000	55,000	3,30,000	—	2,000	2,13,000
7. Stamps	14,000	3,000	2,000	17,28,000	—	—	—
8. Forest	18,30,000	37,000	—	—	—	—	—
9. Registration	8,000	2,000	5,000	2,000	—	—	—
Total	97,58,000	4,82,000	74,64,000	1,06,30,000	40,60,000	44,27,000	11,56,000
Forest and Other Capital Outlay charged to Revenue.							
3A. Capital outlay on Salt Works	66,000	—	—	—	—	—	—
8A. Forest Capital outlay	15,000	—	—	—	—	—	—
Total	81,000	—	—	—	—	—	—
Railway Revenue Account.							
10. State Railways:—							
Interest on Debt	19,03,35,000	—	—	—	—	—	—
Interest on Capital contributed by Companies	3,11,000	—	—	—	—	—	—
11. Subsidised Companies	6,40,000	—	—	—	—	—	—
12. Miscellaneous Railway Expenditure	44,48,000	—	—	—	—	—	—
Total	19,57,34,000	—	—	—	—	—	—
Irrigation, &c., Revenue Account.							
14. Works for which Capital Accounts are kept—Interest on Debt	1,15,000	1,38,000	—	—	—	—	—
15. Other Revenue Expenditure	22,000	2,43,000	—	—	—	—	—
Total	1,37,000	3,81,000	—	—	—	—	—
Irrigation, &c., Capital Outlay charged to Revenue.							
16. Construction of Irrigation, &c., Works financed from Ordinary Revenue	—	19,000	—	—	—	—	—
Posts and Telegraphs Revenue Account.							
17. Posts and Telegraphs—Interest on Debt	79,98,000	—	—	—	—	—	—
Carried forward	21,37,08,000	8,82,000	74,64,000	1,06,30,000	40,60,000	44,27,000	11,56,000

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1935–36.

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,53,000	27,000	4,000	16,000	5,000	—	1,16,15,000	1,71,000	*—1,000*	1,17,85,000
10,41,000	4,27,000	4,10,000	89,000	1,58,000	3,000	89,93,000	1,86,000	*—1,000*	91,78,000
1,48,000	78,000	—	—	—	—	1,18,73,000	26,000	—	1,18,99,000
—	—	—	—	—	—	35,09,000	52,000	—	35,61,000
—	—	—	—	—	—	5,84,000	6,000	—	5,90,000
—	—	—	4,71,000	—	—	16,02,000	7,000	—	16,09,000
—	—	—	—	—	—	17,47,000	23,000	—	17,70,000
—	—	—	—	—	—	18,67,000	1,32,000	*—1,000*	19,98,000
—	—	—	—	—	—	17,000	—	—	17,000
21,42,000	5,32,000	4,14,000	5,76,000	1,63,000	3,000	4,18,07,000	6,03,000	*—3,000*	4,24,07,000
—	—	—	—	—	—	66,000	—	—	66,000
—	—	—	—	—	—	15,000	3,000	—	18,000
—	—	—	—	—	—	81,000	3,000	—	84,000
—	—	—	—	—	—	19,03,35,000	11,18,20,000	*—5,79,000*	30,15,76,000
—	—	—	—	—	—	3,11,000	1,19,01,000	*—62,000*	1,21,50,000
—	—	—	—	—	—	6,40,000	—	—	6,40,000
—	—	—	—	—	—	44,48,000	8,66,000	*—4,000*	53,10,000
—	—	—	—	—	—	19,57,34,000	12,45,87,000	*—6,45,000*	31,96,76,000
—	—	—	—	—	—	2,53,000	—	—	2,53,000
—	—	—	—	—	—	2,65,000	19,000	—	2,84,000
—	—	—	—	—	—	5,18,000	19,000	—	5,37,000
—	—	—	—	—	—	19,000	—	—	19,000
—	—	—	—	—	—	79,98,000	—	—	79,98,000
21,42,000	5,32,000	4,14,000	5,76,000	1,63,000	3,000	24,61,57,000	12,52,12,000	*—6,48,000*	37,07,21,000

No. 2.—Revised Estimate of the Expenditure of the Central Government in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	21,37,08,000	8,82,000	74,64,000	1,06,30,000	40,60,000	44,27,000	11,56,000
Posts and Telegraphs—Capital Outlay charged to Revenue.							
18. Capital outlay on Posts and Telegraphs :—							
Indian Posts and Telegraphs Department -	1,81,000	—	—	—	—	—	—
Debt Services.							
19. Interest on Ordinary Debt -	7,97,65,000	4,21,000	1,52,53,000	7,48,17,000	13,60,000	60,79,000	62,20,000
Deduct—Amount chargeable to							
Railways - -	*19,03,35,000*	—	—	—	—	—	—
Irrigation - -	*1,15,000*	*1,38,000*	—	—	—	—	—
Posts and Telegraphs -	*81,23,000*	—	—	—	—	—	—
Other Commercial Depts.	*4,47,000*	—	—	*2,53,000*	—	—	—
Provincial Loans Fund -	*7,98,00,000*	—	—	—	—	—	—
Remainder chargeable to Ordinary Debt - -	*-19,90,55,000*	2,83,000	1,52,53,000	7,45,64,000	13,60,000	60,79,000	62,20,000
20. Interest on other obligations	10,13,91,000	46,000	20,00,000	23,25,000	23,84,000	22,09,000	14,48,000
21. Reduction or avoidance of debt	3,00,00,000	—	—	—	—	—	—
TOTAL - -	*-6,76,64,000*	3,29,000	1,72,53,000	7,68,89,000	37,44,000	82,88,000	76,68,000
Civil Administration.							
22. General Administration -	1,09,40,000	1,07,000	1,00,000	2,96,000	63,000	3,000	1,000
23. Audit - - -	36,20,000	—	8,17,000	12,17,000	9,27,000	9,04,000	7,65,000
24. Administration of Justice -	4,71,000	70,000	71,000	75,000	36,000	—	—
25. Jails and Convict Settlements	20,38,000	1,85,000	15,000	22,000	—	—	—
26. Police - - -	22,83,000	11,74,000	3,10,000	13,35,000	71,000	—	22,000
27. Ports and Pilotage - -	13,22,000	—	29,000	5,78,000	—	—	—
27(i) Lighthouses and Lightships	5,15,000	—	83,000	1,43,000	—	—	—
28. Ecclesiastical - -	6,10,000	33,000	2,14,000	3,03,000	1,66,000	3,06,000	2,70,000
29. Political - - -	55,65,000	14,18,000	4,26,000	10,19,000	52,000	2,09,000	12,80,000
29A. Frontier Watch and Ward -	—	37,56,000	—	—	—	—	—
30. Scientific Departments -	64,28,000	6,000	1,50,000	4,000	—	—	—
31. Education - - -	16,34,000	2,62,000	3,63,000	88,000	—	5,40,000	16,000
32. Medical - - -	14,46,000	3,06,000	3,45,000	1,28,000	—	—	12,000
33. Public Health - -	9,98,000	15,000	1,57,000	1,29,000	13,000	—	—
34. Agriculture - - -	39,35,000	1,08,000	10,000	1,62,000	—	—	—
35. Industries - - -	7,04,000	—	—	—	—	—	—
36. Aviation - - -	16,65,000	—	—	—	—	—	—
37. Miscellaneous Departments -	14,34,000	8,000	71,000	2,90,000	62,000	14,000	11,000
37A. Indian Stores Department -	20,88,000	—	—	—	—	—	—
TOTAL - -	4,76,96,000	74,48,000	31,61,000	57,89,000	13,90,000	19,76,000	23,77,000
Currency and Mint.							
38. Currency - - -	1,94,000	—	13,000	17,56,000	—	16,000	12,000
39. Mint - - - -	9,90,000	—	—	10,33,000	—	—	—
TOTAL - -	11,84,000	—	13,000	27,89,000	—	16,000	12,000
Civil Works.							
41. Civil Works - - -	2,00,10,000	6,18,000	1,04,000	6,36,000	9,81,000	—	1,06,000
Miscellaneous.							
43A. Famine Relief - -	—	9,000	—	—	—	—	—
44. Territorial and Political Pensions - - -	1,53,000	35,000	5,36,000	3,43,000	6,23,000	6,49,000	50,000
45. Superannuation Allowances and Pensions - -	52,87,000	1,10,000	8,95,000	12,69,000	13,33,000	7,44,000	5,98,000
46. Stationery and Printing -	28,37,000	1,000	33,000	40,000	2,000	17,000	7,000
47. Miscellaneous - -	24,53,000	2,43,000	17,000	76,000	73,000	31,000	6,000
TOTAL - -	1,07,30,000	3,98,000	14,81,000	17,28,000	20,31,000	14,41,000	6,61,000
Carried forward - -	22,58,45,000	96,75,000	2,94,76,000	9,84,61,000	1,22,06,000	1,61,48,000	1,19,80,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1935-36—*continued.*

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21,42,000	5,32,000	4,14,000	5,76,000	1,63,000	3,000	24,61,57,000	12,52,12,000	*--6,48,000*	37,07,21,000
—	—	—	—	—	—	1,81,000	—	—	1,81,000
34,00,000	12,39,000	14,00,000	2,37,000	1,40,000	—	19,03,31,000	19,20,91,000	*—9,95,000*	38,14,27,000
—	—	—	—	—	—	*19,03,35,000*	*11,18,20,000*	*—5,79,000*	*30,15,76,000*
—	—	—	—	—	—	*2,53,000*	—	—	*2,53,000*
—	—	—	—	—	—	*81,23,000*	—	—	*81,23,000*
—	—	—	—	—	—	*7,00,000*	—	—	*7,00,000*
—	—	—	—	—	—	*7,98,00,000*	—	—	*7,98,00,000*
34,00,000	12,39,000	14,00,000	2,37,000	1,40,000	—	*—8,88,80,000*	8,02,71,000	*—4,16,000*	*—90,25,000*
6,97,000	8,62,000	7,85,000	94,000	3,93,000	21,000	11,46,55,000	6,51,000	*—3,000*	11,53,03,000
—	—	—	—	—	—	3,00,00,000	—	—	3,00,00,000
40,97,000	21,01,000	21,85,000	3,31,000	5,33,000	21,000	5,57,75,000	8,09,22,000	*—4,19,000*	13,62,78,000
68,000	—	3,000	2,31,000	—	—	1,18,12,000	51,99,000	*—27,000*	1,69,84,000
9,65,000	4,38,000	3,61,000	1,49,000	3,11,000	—	1,04,74,000	3,49,000	*—2,000*	1,08,21,000
—	—	—	—	4,000	—	7,27,000	36,000	—	7,63,000
—	—	—	—	—	—	22,60,000	67,000	—	23,27,000
1,000	2,000	—	—	—	—	51,98,000	1,43,000	*—1,000*	53,40,000
1,05,000	—	—	—	—	—	20,34,000	3,13,000	*—2,000*	23,45,000
2,29,000	—	—	—	—	—	9,70,000	13,000	—	9,83,000
95,000	22,000	72,000	91,000	15,000	—	21,97,000	7,64,000	*—4,000*	29,57,000
4,06,000	2,03,000	35,000	28,08,000	1,79,000	—	1,36,00,000	10,13,000	*—5,000*	1,46,08,000
53,50,000	—	—	1,15,58,000	16,99,000	—	2,23,63,000	1,17,000	*—1,000*	2,24,79,000
—	—	—	—	—	—	65,88,000	5,47,000	*—3,000*	71,32,000
—	18,000	—	—	1,000	—	29,22,000	48,000	—	29,70,000
—	—	—	—	48,000	—	22,85,000	1,24,000	*—1,000*	24,08,000
33,000	—	—	—	9,000	—	13,54,000	1,44,000	*—1,000*	14,97,000
—	—	—	—	—	—	42,15,000	95,000	*—1,000*	43,09,000
—	—	—	—	—	—	7,04,000	35,000	—	7,39,000
—	—	—	—	—	—	16,65,000	91,000	—	17,56,000
12,000	4,000	3,000	1,000	15,000	—	19,25,000	90,000	—	20,15,000
—	—	—	—	—	—	20,88,000	83,000	—	21,71,000
72,64,000	6,87,000	4,74,000	1,48,38,000	22,81,000	—	9,53,81,000	92,71,000	*—48,000*	10,46,04,000
15,000	--	2,000	—	—	—	20,08,000	19,000	—	20,27,000
—	—	—	—	—	—	20,23,000	2,62,000	*—1,000*	22,84,000
15,000	—	2,000	—	—	—	40,31,000	2,81,000	*—1,000*	43,11,000
75,000	89,000	18,000	13,000	43,000	—	2,26,93,000	1,62,000	*—1,000*	2,28,54,000
—	—	—	—	—	—	9,000	—	—	9,000
1,28,000	45,000	3,92,000	20,000	8,000	1,000	29,83,000	1,17,000	*—1,000*	30,99,000
1,67,000	1,26,000	83,000	2,08,000	35,000	1,000	1,08,56,000	2,00,59,000	*—1,04,000*	3,08,11,000
14,000	1,000	1,000	2,000	1,000	—	29,56,000	2,71,000	*—1,000*	32,26,000
7,000	1,000	25,02,000	—	14,000	2,000	54,25,000	20,46,000	*—11,000*	74,60,000
3,16,000	1,73,000	29,78,000	2,30,000	58,000	4,000	2,22,29,000	2,24,93,000	*—1,17,000*	4,46,05,000
1,39,09,000	35,82,000	60,71,000	1,59,88,000	30,78,000	28,000	44,64,47,000	23,83,41,000	*-12,34,000*	68,35,64,000

No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	22,58,45,000	96,75,000	2,94,76,000	9,84,61,000	1,22,06,000	1,61,48,000	1,19,80,000
Miscellaneous Capital Outlay charged to Revenue.							
45A. Commutation of pensions financed from Ordinary Revenue - - -	*—2,10,000*	—	—	—	—	—	—
Defence Services.							
48. Defence Services—Effective -	35,61,91,000	—	—	—	—	—	—
49. Defence Services — Non-effective - - -	3,67,15,000	—	—	—	—	—	—
50. Transfers to the Defence Reserve Fund - -	*—24,89,000*	—	—	—	—	—	—
TOTAL - -	39,04,17,000	—	—	—	—	—	—
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.							
51A. Miscellaneous adjustments between the Central and Provincial Governments -	—	—	—	—	1,74,75,000	—	—
Extraordinary Items.							
52. Extraordinary payments -	45,05,000	41,36,000	—	—	8,000	14,000	—
52-1. Transfer to Revenue Reserve Fund - -	1,96,98,000	—	—	—	—	—	—
TOTAL - -	2,42,03,000	41,36,000	—	—	8,000	14,000	—
TOTAL EXPENDITURE CHARGED TO REVENUE - -	64,02,55,000	1,38,11,000	2,94,76,000	9,84,61,000	2,96,89,000	1,61,62,000	1,19,80,000
Capital Expenditure not charged to Revenue.							
52B. Capital outlay on Security Printing Press - -	—	—	—	*—96,000*	—	—	—
53. Construction of State Railways	3,89,000	—	—	—	—	—	—
56. Capital outlay on Posts and Telegraphs - -	47,43,000	—	—	—	—	—	—
56B. Capital outlay on Schemes of Agricultural Improvement and Research -	27,65,000	—	—	—	—	—	—
56E (i) Capital outlay on Vizagapatam Port - -	7,16,000	—	—	—	—	—	—
56E (ii) Capital outlay on Lighthouses and Lightships -	—	—	—	—	—	—	—
56F. Currency Capital outlay -	5,00,00,000	—	—	*—77,000*	—	—	—
57. Initial Expenditure on New Capital at Delhi - -	40,06,000	—	—	—	—	—	—
60B. Payments of commuted value of Pensions - - -	48,17,000	—	—	—	—	—	—
61. Payments to Retrenched Personnel - - -	*—2,74,000*	—	—	—	1,000	8,000	1,000
TOTAL CAPITAL EXPENDITURE NOT CHARGED TO REVENUE -	6,71,62,000	—	—	*—1,73,000*	1,000	8,000	1,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1935–36—*continued.*

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,39,09,000	35,82,000	60,71,000	1,59,88,000	30,78,000	28,000	44,64,47,000	23,83,41,000	*–12,34,000*	68,35,54,000
—	—	—	—	—	—	*–2,10,000*	—	—	*–2,10,000*
—	—	—	—	—	—	35,61,91,000	6,00,37,000	*–3,11,000*	41,59,17,000
—	—	—	—	—	—	3,67,15,000	5,07,54,000	*–2,63,000*	8,72,06,000
—	—	—	—	—	—	*–24,89,000*	—	—	*–24,89,000*
—	—	—	—	—	—	39,04,17,000	11,07,91,000	*–5,74,000*	50,06,34,000
18,00,000	11,64,000	—	1,00,00,000	9,12,000	—	3,13,51,000	—	—	3,13,51,000
2,000	—	—	—	—	—	86,65,000	26,000	—	86,91,000
—	—	—	—	—	—	1,96,98,000	—	—	1,96,98,000
2,000	—	—	—	—	—	2,83,63,000	26,000	—	2,83,89,000
1,57,11,000	47,46,000	60,71,000	2,59,88,000	39,90,000	28,000	89,63,68,000	34,91,58,000	*–18,08,000*	1,24,37,18,000
—	—	—	—	—	—	*–96,000*	—	—	*–96,000*
—	—	—	—	—	—	3,89,000	1,72,00,000	*–89,000*	1,75,00,000
—	—	—	—	—	—	47,43,000	1,000	—	47,44,000
—	—	—	—	—	—	27,65,000	6,000	—	27,71,000
—	—	—	—	—	—	7,16,000	54,000	—	7,70,000
–5,000	—	—	—	—	—	*–5,000*	5,000	—	—
—	—	—	—	—	—	4,99,23,000	—	—	4,99,23,000
—	—	—	—	—	—	40,06,000	—	—	40,06,000
—	—	—	—	—	—	48,17,000	—	—	48,17,000
—	1,000	—	—	—	—	*–2,63,000*	—	—	*–2,63,000*
–5,000	1,000	—	—	—	—	6,69,95,000	1,72,66,000	*–89,000*	8,41,72,000

Revised Estimate of the Revenue of the Government of Madras in India and in England for 1935–36.

	HEADS OF REVENUE.	India.	England.	Total.
		Rs.	Rs.	Rs.
	Principal Heads of Revenue.			
V.	Land Revenue	7,23,81,000	—	7,23,81,000
VI.	Excise	4,07,80,600	—	4,07,80,600
VII.	Stamps	2,04,58,700	—	2,04,58,700
VIII.	Forest	44,56,700	200	44,56,900
IX.	Registration	31,01,000	—	31,01,000
IXA.	Scheduled Taxes	75,000	—	75,000
	Total	14,12,53,000	200	14,12,53,200
	Irrigation, &c., Works.			
XIII.	Works for which Capital Accounts are kept	*—42,29,400*	—	*—42,29,400*
XIV.	Works for which no Capital Accounts are kept	1,80,500	—	1,80,500
	Total	*—40,48,900*	—	*—40,48,900*
	Interest Receipts.			
XVI.	Interest	22,19,500	—	22,19,500
	Civil Administration.			
XVII.	Administration of Justice	16,92,600	—	16,92,600
XVIII.	Jails and Convict Settlements	5,98,900	—	5,98,900
XIX.	Police	5,53,200	—	5,53,200
XXI.	Education	8,76,700	—	8,76,700
XXII.	Medical	9,33,900	—	9,33,900
XXIII.	Public Health	1,83,200	—	1,83,200
XXIV.	Agriculture	4,83,300	—	4,83,300
XXV.	Industries	15,35,900	—	15,35,900
XXVI.	Miscellaneous Departments	48,04,000	—	48,04,000
	Total	1,16,61,700	—	1,16,61,700
	Civil Works.			
XXX.	Civil Works	16,46,800	—	16,46,800
XXXA.	Hydro-Electric Schemes	10,54,700	*—12,400*	10,42,300
	Total	27,01,500	*—12,400*	26,89,100
	Miscellaneous.			
XXXII.	Transfers from Famine Relief Fund	19,56,400	—	19,56,400
XXXIII.	Receipts in aid of Superannuation	1,95,100	—	1,95,100
XXXIV.	Stationery and Printing	3,96,100	600	3,96,700
XXXV.	Miscellaneous	9,38,800	—	9,38,800
	Total	34,86,400	600	34,87,000
	Total Revenue	15,72,73,200	*—11,600*	15,72,61,600

REVISED ESTIMATE of the EXPENDITURE of the Government of MADRAS in India and in England for 1935-36.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	19,29,800	18,400	—*100*	19,48,100
6. Excise	34,91,700	17,800	—*100*	35,09,400
7. Stamps	5,89,600	2,600	—	5,92,200
8. Forest	36,63,300	1,78,200	—*900*	38,40,600
9. Registration	29,85,800	10,400	—*100*	29,96,100
9A. Scheduled Taxes	600	—	—	600
Total	1,26,60,800	2,27,400	—*1,200*	1,28,87,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	2,77,200	—	—	2,77,200
IRRIGATION, &C., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenues	43,28,900	—	—	43,28,900
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16. Construction of Irrigation, &c., Works	3,37,100	—	—	3,37,100
DEBT SERVICES.				
19. Interest on Ordinary Debt	66,35,700	—	—	66,35,700
20. Interest on other obligations	10,900	—	—	10,900
21. Reduction or avoidance of Debt	28,03,000	—	—	28,03,000
Total	94,49,600	—	—	94,49,600
CIVIL ADMINISTRATION.				
22. General Administration	2,71,14,900	5,41,600	—*2,800*	2,76,53,700
24. Administration of Justice	95,38,100	1,90,000	—*1,000*	97,27,100
25. Jails and Convict Settlements	22,49,800	44,800	—*200*	22,94,400
26. Police	1,64,44,400	3,03,800	—*1,600*	1,67,46,600
27. Ports and Pilotage	10,600	—	—	10,600
30. Scientific Departments	31,700	28,800	—*100*	60,400
31. Education	2,55,32,400	90,400	—*500*	2,56,22,300
32. Medical	89,51,500	4,07,000	—*2,100*	93,56,400
33. Public Health	25,10,100	47,400	—*200*	25,57,300
34. Agriculture	39,97,600	69,200	—*300*	40,66,500
35. Industries	23,71,900	60,200	—*400*	24,31,700
37. Miscellaneous Departments	56,57,100	15,200	—*100*	56,72,200
Total	10,44,10,100	17,98,400	—*9,300*	10,61,99,200
CIVIL WORKS.				
41. Civil Works	1,34,76,100	3,59,400	—*1,800*	1,38,33,700
MISCELLANEOUS.				
43. Famine	15,76,400	2,600	—	15,79,000
45. Superannuation Allowances and Pensions	65,35,500	19,03,000	—*9,700*	84,28,800
46. Stationery and Printing	18,05,900	85,400	—*400*	18,90,900
47. Miscellaneous	4,72,800	200	—	4,73,000
Total	1,03,90,600	19,91,200	—*10,100*	1,23,71,700
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commuted value of Pensions financed from ordinary Revenue	7,46,000	—	—	7,46,000
Total Expenditure charged to Revenue	15,60,76,400	43,76,400	—*22,400*	16,04,30,400
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	29,98,700	23,400	—*200*	30,21,900
56C. Capital outlay on Industrial Development	21,000	—	—	21,000
58. Capital outlay on Hydro-Electric Schemes	46,09,200	4,53,800	—*2,300*	50,60,700
60. Civil Works	6,02,800	—	—	6,02,800
Total Capital Expenditure not charged to Revenue	82,31,700	4,77,200	—*2,500*	87,06,400

REVISED ESTIMATE of the REVENUE of the Government of BOMBAY in India and in England for 1935–36.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
III.	Salt	4,000	—	4,000
V.	Land Revenue	3,72,23,000	—	3,72,23,000
VI.	Excise	3,59,97,000	—	3,59,97,000
VII.	Stamps	1,55,76,000	—	1,55,76,000
VIII.	Forest	54,51,000	—	54,51,000
IX.	Registration	17,12,000	—	17,12,000
IXA.	Scheduled Taxes	19,13,000	—	19,13,000
	Total	9,78,76,000	—	9,78,76,000
	IRRIGATION, &C. WORKS.			
XIII.	Works for which Capital Accounts are kept	56,46,000	*—6,000*	56,40,000
XIV.	Works for which no Capital Accounts are kept	16,10,000	—	16,10,000
	Total	72,56,000	*—6,000*	72,50,000
	INTEREST RECEIPTS.			
XVI.	Interest	1,36,86,000	—	1,36,86,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	18,76,000	—	18,76,000
XVIII.	Jails and Convict Settlements	4,39,000	2,000	4,41,000
XIX.	Police	7,09,000	3,000	7,12,000
XXI.	Education	16,26,000	—	16,26,000
XXII.	Medical	14,92,000	2,000	14,94,000
XXIII.	Public Health	20,05,000	—	20,05,000
XXIV.	Agriculture	5,42,000	—	5,42,000
XXV.	Industries	2,92,000	—	2,92,000
XXVI.	Miscellaneous Departments	16,26,000	—	16,26,000
	Total	1,06,07,000	7,000	1,06,14,000
	CIVIL WORKS.			
XXX.	Civil Works	36,30,000	—	36,30,000
XXXI.	Bombay Development Scheme	6,45,000	—	6,45,000
	Total	42,75,000	—	42,75,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	11,30,000	—	11,30,000
XXXIII.	Receipts in aid of Superannuation	8,94,000	—	8,94,000
XXXIV.	Stationery and Printing	2,83,000	1,000	2,84,000
XXXV.	Miscellaneous	32,25,000	—	32,25,000
	Total	55,32,000	1,000	55,33,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	87,94,000	—	87,94,000
	Total Revenue	14,80,26,000	2,000	14,80,28,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BOMBAY in India and in England for 1935–36.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	64,52,100	48,900	*—200*	65,00,800
6. Excise	44,28,000	17,600	—	44,45,600
7. Stamps	2,34,000	—	—	2,34,000
8. Forest	31,72,000	1,47,000	*—800*	33,18,200
9. Registration	6,21,100	16,000	*—100*	6,37,000
9A. Scheduled Taxes	24,000	—	—	24,000
Total	1,49,31,200	2,29,500	*—1,100*	1,51,59,600
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	62,000	—	—	62,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	1,45,45,000	—	—	1,45,45,000
15. Other Rev. Expen. financed from ordinary Revenues	8,54,000	1,000	—	8,55,000
15(1) Other Rev. Expen. financed from Fam. Relief Fund	10,22,000	—	—	10,22,000
Total	1,64,21,000	1,000	—	1,64,22,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	2,07,20,000	—	—	2,07,20,000
20. Interest on other obligations	1,66,000	—	—	1,66,000
21. Reduction or avoidance of Debt	21,04,000	—	—	21,04,000
Total	2,29,90,000	—	—	2,29,90,000
CIVIL ADMINISTRATION.				
22. General Administration	1,14,44,000	5,37,600	*—2,700*	1,19,78,900
24. Administration of Justice	71,75,000	1,67,100	*—800*	73,41,300
25. Jails and Convict Settlements	21,88,000	61,800	*—300*	22,49,500
26. Police	1,75,36,000	3,08,700	*—1,500*	1,78,43,200
27. Ports and Pilotage	7,000	—	—	7,000
30. Scientific Departments	91,000	—	—	91,000
31. Education	1,80,31,000	1,04,600	*—500*	1,81,35,100
32. Medical	47,22,000	1,35,800	*—600*	48,57,200
33. Public Health	24,63,800	52,700	*—300*	25,16,200
34. Agriculture	27,51,000	77,100	*—400*	28,27,700
35. Industries	6,37,400	73,800	*—300*	7,10,900
37. Miscellaneous Departments	7,24,000	43,700	*—200*	7,67,500
Total	6,77,70,200	15,62,900	*—7,600*	6,93,25,500
CIVIL WORKS.				
41. Civil Works	99,59,900	2,77,700	*—1,400*	1,02,36,200
42. Bombay Development Scheme	3,54,000	—	—	3,54,000
Total	1,03,13,900	2,77,700	*—1,400*	1,05,90,200
MISCELLANEOUS.				
43. Famine	8,000	—	—	8,000
45. Superannuation Allowances and Pensions	96,81,000	23,41,700	*—12,300*	1,20,10,400
46. Stationery and Printing	12,06,500	1,01,500	*—500*	13,07,500
47. Miscellaneous	27,79,000	800	—	27,79,800
Total	1,36,74,500	24,44,000	*—12,800*	1,61,05,700
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commutation of Pensions financed from ordinary Revenues	84,000	—	—	84,000
EXTRAORDINARY ITEMS.				
52. Extraordinary Payments	25,000	12,100	*—100*	37,000
Total Expenditure charged to Revenue	14,62,71,800	45,27,200	*—23,000*	15,07,76,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c. Works	97,32,200	49,000	*—200*	97,81,000
56A. Capital outlay on Improvement of Public Health	1,36,000	—	—	1,36,000
59. Bombay Development Scheme	5,17,000	—	—	5,17,000
60. Civil Works	2,40,000	—	—	2,40,000
60A Other Works not charged to Revenue	*—1,49,000*	—	—	*—1,49,000*
60B. Payments of Commuted value of Pensions	8,69,000	—	—	8,69,000
61. Payments to Retrenched Personnel	*—53,000*	—	—	*—53,000*
Total Capital Expenditure not charged to Revenue	1,12,92,200	49,000	*—200*	1,13,41,000

REVISED ESTIMATE of the REVENUE of the Government of BENGAL in India and in England for 1935–36.

HEADS OF REVENUE.	India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
III. Salt	1,10,000	—	1,10,000
V. Land Revenue	3,39,50,000	—	3,39,50,000
VI. Excise	1,34,50,000	—	1,34,50,000
VII. Stamps	2,92,42,000	—	2,92,42,000
VIII. Forest	20,02,000	—	20,02,000
IX. Registration	24,00,000	—	24,00,000
IXA. Scheduled Taxes	15,40,000	—	15,40,000
Total	8,26,94,000	—	8,26,94,000
RAILWAYS.			
XII. Subsidised Companies	90,000	—	90,000
IRRIGATION, &C., WORKS.			
XIII. Works for which Capital Accounts are kept	*—2,28,000*	—	*—2,28,000*
XIV. Works for which no Capital Accounts are kept	2,30,000	—	2,30,000
Total	2,000	—	2,000
INTEREST RECEIPTS.			
XVI. Interest	6,28,000	—	6,28,000
CIVIL ADMINISTRATION.			
XVII. Administration of Justice	16,17,000	—	16,17,000
XVIII. Jails and Convict Settlements	6,63,000	—	6,63,000
XIX. Police	7,84,000	—	7,84,000
XX. Ports and Pilotage	1,27,000	—	1,27,000
XXI. Education	14,60,000	—	14,60,000
XXII. Medical	9,37,000	—	9,37,000
XXIII. Public Health	1,20,000	—	1,20,000
XXIV. Agriculture	6,23,000	—	6,23,000
XXV. Industries	10,31,000	—	10,31,000
XXVI. Miscellaneous Departments	18,36,000	—	18,36,000
Total	91,98,000	—	91,98,000
CIVIL WORKS.			
XXX. Civil Works	17,68,000	—	17,68,000
MISCELLANEOUS.			
XXXII. Transfers from Famine Relief Fund	65,000	—	65,000
XXXIII. Receipts in aid of Superannuation	1,31,000	—	1,31,000
XXXIV. Stationery and Printing	4,49,000	1,000	4,50,000
XXXV. Miscellaneous	19,00,000	—	19,00,000
Total	25,45,000	1,000	25,46,000
PROVINCIAL CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS, &C.			
XXXIXA. Miscellaneous Adjustments between the Central and Provincial Governments	1,74,75,000	—	1,74,75,000
EXTRAORDINARY ITEMS.			
XL. Extraordinary Receipts	1,08,000	—	1,08,000
Total Revenue	11,45,08,000	1,000	11,45,09,000

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
5. Land Revenue	36,31,000	15,000	36,46,000
6. Excise	18,24,000	9,000	18,33,000
7. Stamps	5,17,000	—	5,17,000
8. Forest	15,22,000	85,000	16,07,000
9. Registration	18,54,000	—	18,54,000
9A. Scheduled Taxes	11,000	—	11,000
Total	93,59,000	1,09,000	94,68,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	29,000	—	29,000
IRRIGATION, &c., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	22,09,000	—	22,09,000
15. Other Revenue Expenditure financed from ordinary Revenue	11,91,000	51,000	12,42.000
Total	34,00,000	51,000	34,51,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.			
16. Construction of Irrigation, &c., Works	1,000	—	1,000
DEBT SERVICES.			
19. Interest on Ordinary Debt	16,16,000	—	16,16,000
20. Interest on other obligations	1,000	—	1,000
21. Reduction or Avoidance of Debt	10,63,000	—	10,63,000
Total	26,80,000	—	26,80,000
CIVIL ADMINISTRATION.			
22. General Administration	1,29,62,000	6,24,000	1,35,86,000
24. Administration of Justice	96,43,000	2,80,000	99,23,000
25. Jails and Convict Settlements	43,87,000	42,000	44,29,000
26. Police	2,29,62,000	4,22,000	2,33,84,000
27. Ports and Pilotage	4,92,000	6,000	4,98,000
30. Scientific Departments	29,000	—	29,000
31. Education	1,30,57,000	1,29,000	1,31,86,000
32. Medical	49,13,000	1,93,000	51,06,000
33. Public Health	36,49,000	20,000	36,69,000
34. Agriculture	23,68,000	43,000	24,11,000
35. Industries	14,89,000	24,000	15,13,000
37. Miscellaneous Departments	2,17,000	61,000	2,78,000
Total	7,61,68,000	18,44,000	7,80,12,000
CIVIL WORKS.			
41. Civil Works	90,44,000	81,000	91,25,000
MISCELLANEOUS.			
43. Famine	2,10,000	—	2,10,000
45. Superannuation Allowances and Pensions	62,63,000	20,92,000	83,55,000
46. Stationery and Printing	20,97,000	13,000	21,10,000
47. Miscellaneous	23,92,000	4,000	23,96,000
Total	1,09,62,000	21,09,000	1,30,71,000
Total Expenditure charged to Revenue	11,16,43,000	41,94,000	11,58,37,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
52A. Capital Outlay on Forests	7,000	—	7,000
55. Construction of Irrigation, &c., Works	5,28,000	—	5,28,000
60. Civil Works	4,57,000	—	4,57,000
60B. Payments of commuted value of Pensions	13,31,000	—	13,31,000
Total Capital Expenditure not charged to Revenue	23,23,000	—	23,23,000

NOTE.—The Local Government prepared their Estimates on the basis of 1*s.* 6*d.* per rupee.

REVISED ESTIMATE of the REVENUE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1935–36.

HEADS OF REVENUE.

	PRINCIPAL HEADS OF REVENUE.	India.	England.	Total.
		Rs.	Rs.	Rs.
III.	Salt	2,000	—	2,000
V.	Land Revenue	5,85,51,000	11,700	5,85,62,700
VI.	Excise	1,35,00,000	—	1,35,00,000
VII.	Stamps	1,52,00,000	—	1,52,00,000
VIII.	Forest	47,71,800	—	47,71,800
IX.	Registration	10,50,000	—	10,50,000
	Total	9,30,74,800	11,700	9,30,86,500
	RAILWAYS.			
XII.	Subsidised Companies	55,000	—	55,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	1,52,27,900	—	1,52,27,900
XIV.	Works for which no Capital Accounts are kept	13,000	—	13,000
	Total	1,52,40,900	—	1,52,40,900
	INTEREST RECEIPTS.			
XVI.	Interest	11,71,600	—	11,71,600
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	10,90,000	1,600	10,91,600
XVIII.	Jails and Convict Settlements	5,35,000	—	5,35,000
XIX.	Police	2,43,700	300	2,44,000
XXI.	Education	12,35,000	—	12,35,000
XXII.	Medical	2,70,000	800	2,70,800
XXIII.	Public Health	2,58,000	—	2,58,000
XXIV.	Agriculture	8,13,000	—	8,13,000
XXV.	Industries	1,87,000	—	1,87,000
XXVI.	Miscellaneous Departments	87,000	—	87,000
	Total	47,18,700	2,700	47,21,400
	CIVIL WORKS.			
XXX.	Civil Works	19,46,000	1,600	19,47,600
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	9,700	—	9,700
XXXIII.	Receipts in aid of Superannuation	2,77,000	200	2,77,200
XXXIV.	Stationery and Printing	6,35,000	500	6,35,500
XXXV.	Miscellaneous	7,83,800	100	7,83,900
	Total	17,05,500	800	17,06,300
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	700	—	700
	Total Revenue	11,79,13,200	16,800	11,79,30,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1935-36.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5. Land Revenue	74,35,000	25,500	*—100*	74,60,400
6. Excise	11,86,000	—	—	11,86,000
7. Stamps	2,71,800	—	—	2,71,800
8. Forest	27,87,800	1,07,900	*—600*	28,95,100
9. Registration	4,67,800	—	—	4,67,800
Total	1,21,48,400	1,33,400	*—700*	1,22,81,100
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	26,000	—	—	26,000
RAILWAYS.				
10. Interest on Debt	7,000	—	—	7,000
IRRIGATION &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	1,06,49,600	—	—	1,06,49,600
15. Other Revenue Expenditure financed from ordinary Revenue	*—38,500*	1,98,600	*—1,000*	1,59,100
Total	1,06,11,100	1,98,600	*—1,000*	1,08,08,700
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16B. Construction of Irrigation, &c. Works	2,54,400	—	—	2,54,400
DEBT SERVICES.				
19. Interest on Ordinary Debt	29,93,600	—	—	29,93,600
21. Reduction or avoidance of Debt	14,00,000	—	—	14,00,000
Total	43,93,600	—	—	43,93,600
CIVIL ADMINISTRATION.				
22. General Administration	1,38,48,000	6,88,100	*—3,600*	1,45,32,500
24. Administration of Justice	71,42,000	1,69,800	*—900*	73,10,900
25. Jails and Convict Settlements	31,36,500	10,700	—	31,47,200
26. Police	1,62,27,000	3,46,000	*—1,800*	1,65,71,200
30. Scientific Departments	27,000	—	—	27,000
31. Education	2,03,59,000	52,000	*—300*	2,04,10,700
32. Medical	33,03,000	1,31,100	*—700*	34,33,400
33. Public Health	23,53,000	27,900	*—100*	23,80,800
34. Agriculture	33,98,000	55,800	*—300*	34,53,500
35. Industries	11,26,000	26,000	*—100*	11,51,900
36. Aviation	3,000	—	—	3,000
37. Miscellaneous Departments	81,300	—	—	81,300
Total	7,10,03,800	15,07,400	*—7,800*	7,25,03,400
CIVIL WORKS.				
41. Civil Works	65,35,300	57,100	*—300*	65,92,100
MISCELLANEOUS.				
43. Famine	9,700	—	—	9,700
45. Superannuation Allowances and Pensions	71,69,700	23,25,000	*—12,000*	94,82,700
46. Stationery and Printing	11,22,000	12,500	*—100*	11,34,400
47. Miscellaneous	8,22,500	—	—	8,22,500
Total	91,23,900	23,37,500	*—12,100*	1,14,49,300
EXTRAORDINARY ITEMS.				
52. Extraordinary payments	77,000	1,800	—	78,800
Total Expenditure charged to Revenue	11,41,80,500	42,35,800	*—21,900*	11,83,94,400
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	38,01,600	—	—	38,01,600
55A. Capital Outlay on Hydro-Electric Schemes	49,73,700	—	—	49,73,700
60B. Payment of Commuted Value of Pensions	8,73,600	—	—	8,73,600
61. Payments to Retrenched Personnel	6,900	—	—	6,900
Total Capital Expenditure not charged to Revenue	96,55,800	....	....	96,55,800

REVISED ESTIMATE of the REVENUE of the Government of the PUNJAB in India and in England for 1935-36.

	HEADS OF REVENUE.	India.	England.	Total
		Rs.	Rs.	Rs.
	PRINCIPAL HEADS OF REVENUE.			
II.	Taxes on Income	27,000	—	27,000
V.	Land Revenue	4,64,06,000	—	4,64,06,000
VI.	Excise	99,57,000	—	99,57,000
VII.	Stamps	94,08,000	—	94,08,000
VIII.	Forest	19,82,000	—	19,82,000
IX.	Registration	9,24,000	—	9,24,000
	Total	6,87,04,000	—	6,87,04,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	2,23,92,000	—	2,23,92,000
XIV.	Works for which no Capital Accounts are kept	1,57,000	—	1,57,000
	Total	2,25,49,000	—	2,25,49,000
	INTEREST RECEIPTS.			
XVI.	Interest	9,92,000	—	9,92,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	9,49,000	—	9,49,000
XVIII.	Jails and Convict Settlements	3,71,000	—	3,71,000
XIX.	Police	1,40,000	—	1,40,000
XXI.	Education	19,05,000	—	19,05,000
XXII.	Medical	10,35,000	—	10,35,000
XXIII.	Public Health	1,63,000	—	1,63,000
XXIV.	Agriculture	10,56,000	—	10,56,000
XXV.	Industries	4,53,000	—	4,53,000
XXVI.	Miscellaneous Departments	8,65,000	—	8,65,000
	Total	69,37,000	—	69,37,000
	CIVIL WORKS.			
XXX.	Civil Works	3,66,000	—	3,66,000
XXXA.	Hydro-Electric Schemes	8,07,000	—	8,07,000
	Total	11,73,000	—	11,73,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	90,000	—	90,000
XXXIV.	Stationery and Printing	2,86,000	1,000	2,87,000
XXXV.	Miscellaneous	16,62,000	—	16,62,000
	Total	20,38,000	1,000	20,39,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	22,20,000	—	22,20,000
	Total Revenue	10,46,13,000	1,000	10,46,14,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the PUNJAB in India and in England for 1935-36.

HEADS OF EXPENDITURE.	India	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5. Land Revenue	38,79,000	4,000	—	38,83,000
6. Excise	11,06,000	1,000	—	11,07,000
7. Stamps	1,61,000	—	—	1,61,000
8. Forest	20,51,000	99,000	—	21,50,000
9. Registration	74,000	—	—	74,000
Total	72,71,000	1,04,000	—	73,75,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	1,65,000	—	—	1,65,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	1,33,03,000	—	—	1,33,03,000
15. Other Revenue Expenditure financed from ordinary Revenue	5,49,000	3,77,000	—	9,26,000
Total	1,38,52,000	3,77,000	—	1,42,29,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	*—26,83,000*	—	—	*—26,83,000*
21. Reduction or avoidance of Debt	13,31,000	—	—	13,31,000
Total	*—13,52,000*	—	—	*—13,52,000*
CIVIL ADMINISTRATION.				
22. General Administration	1,05,06,000	4,15,000	*—2,000*	1,09,19,000
24. Administration of Justice	51,73,000	2,23,000	*—1,000*	53,95,000
25. Jails and Convict Settlements	29,48,000	5,000	—	29,53,000
26. Police	1,21,16,000	2,37,000	*—1,000*	1,23,52,000
30. Scientific Departments	29,000	4,000	—	33,000
31. Education	1,58,68,000	1,33,000	*—1,000*	1,60,00,000
32. Medical	44,71,000	1,74,000	*—1,000*	46,44,000
33. Public Health	10,61,000	31,000	—	10,92,000
34. Agriculture	50,89,000	1,19,000	*—1,000*	52,07,000
35. Industries	17,45,000	38,000	—	17,83,000
37. Miscellaneous Departments	2,16,000	10,000	—	2,26,000
Total	5,92,22,000	13,89,000	*—7,000*	6,06,04,000
CAPITAL OUTLAY ON CIVIL ADMINISTRATION CHARGED TO REVENUE.				
35A. Capital Outlay on Industrial Development met from Revenue	2,000	—	—	2,000
CIVIL WORKS.				
41. Civil Works	97,35,000	1,32,000	—	98,67,000
41C. Interest on Capital Outlay on Hydro-Electric Schemes	30,81,000	—	—	30,81,000
Total	1,28,16,000	1,32,000	—	1,29,48,000
CAPITAL OUTLAY ON CIVIL WORKS CHARGED TO REVENUE.				
41A. Civil Works	10,37,000	—	—	10,37,000
MISCELLANEOUS.				
43. Famine	2,00,000	—	—	2,00,000
45. Superannuation Allowances and Pensions	47,53,000	19,45,000	*—10,000*	66,88,000
46. Stationery and Printing	10,45,000	28,000	—	10,73,000
47. Miscellaneous	27,48,000	3,000	—	27,51,000
Total	87,46,000	19,76,000	*—10,000*	1,07,12,000
Total Expenditure charged to Revenue	10,17,59,000	39,78,000	*—17,000*	10,57,20,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	21,83,000	—	—	21,83,000
56C. Capital Outlay on Industrial Development	*—4,15,000.*	—	—	*—4,15,000*
58. Capital Outlay on Hydro-Electric Schemes	19,32,000	5,35,000	—	24,67,000
60B. Payments of commuted value of Pensions	5,41,000	—	—	5,41,000
Total Capital Expenditure not charged to Revenue	42,41,000	5,35,000	—	47,76,000

REVISED ESTIMATE of the REVENUE of the Government of BURMA in India and in England for 1935–36.

HEADS OF REVENUE.		India.	England.	Total.
		Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE.				
III.	Salt	2,10,000	—	2,10,000
V.	Land Revenue	4,95,67,000	—	4,95,67,000
VI.	Excise	89,76,000	—	89,76,000
VII.	Stamps	40,82,000	—	40,82,000
VIII.	Forest	1,20,85,400	600	1,20,86,000
IX.	Registration	3,01,000	—	3,01,000
IXA.	Scheduled Taxes	10,78,000	—	10,78,000
	Total	7,62,99,400	600	7,63,00,000
IRRIGATION, &C., WORKS.				
XIII.	Works for which Capital Accounts are kept	31,20,000	—	31,20,000
XIV.	Works for which no Capital Accounts are kept	1,37,000	—	1,37,000
	Total	32,57,000	—	32,57,000
INTEREST RECEIPTS.				
XVI.	Interest	2,93,000	—	2,93,000
CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	9,17,000	—	9,17,000
XVIII.	Jails and Convict Settlements	9,35,000	—	9,35,000
XIX.	Police	9,84,400	8,600	9,93,000
XX.	Ports and Pilotage	1,88,000	—	1,88,000
XXI.	Education	4,97,000	—	4,97,000
XXII.	Medical	6,12,000	—	6,12,000
XXIII.	Public Health	1,68,000	—	1,68,000
XXIV.	Agriculture	1,05,000	—	1,05,000
XXV.	Industries	33,000	—	33,000
XXVI.	Miscellaneous Departments	4,46,000	—	4,46,000
	Total	48,85,400	8,600	48,94,000
CIVIL WORKS.				
XXX.	Civil Works	16,87,800	200	16,88,000
MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	1,28,900	3,100	1,32,000
XXXIV.	Stationery and Printing	4,21,400	600	4,22,000
XXXV.	Miscellaneous	2,37,000	—	2,37,000
	Total	7,87,300	3,700	7,91,000
PROVINCIAL CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS, &C.				
XXXIXA.	Miscellaneous Adjustments between the Central and Provincial Governments	18,00,000	—	18,00,000
EXTRAORDINARY ITEMS.				
XL.	Extraordinary Receipts	*—21,000*	—	*—21,000*
	Total Revenue	8,89,88,900	13,100	8,90,02,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BURMA in India and in England for 1935–36.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	55,76,300	27,800	*—100*	56,04,000
6. Excise	17,77,400	13,700	*—100*	17,91,000
7. Stamps	99,000	—	—	99,000
8. Forest	54,73,700	3,97,400	*—2,100*	58,69,000
9. Registration	1,31,000	—	—	1,31,000
9A. Scheduled Taxes	1,000	—	—	1,000
Total	1,30,58,400	4,38,900	*—2,300*	1,34,95,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	16,900	7,100	—	24,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	26,83,000	—	—	26,83,000
15. Other Revenue Expenditure financed from ordinary Revenue	7,44,200	1,02,300	*—500*	8,46,000
Total	34,27,200	1,02,300	*—500*	35,29,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	1,95,000	—	—	1,95,000
21. Reduction or Avoidance of Debt	17,48,000	—	—	17,48,000
Total	19,43,000	—	—	19,43,000
CIVIL ADMINISTRATION.				
22. General Administration	92,81,300	8,23,000	*—4,300*	1,01,00,000
24. Administration of Justice	53,57,700	1,75,200	*—900*	55,32,000
25. Jails and Convict Settlements	29,93,100	52,200	*—300*	30,45,000
26. Police	1,47,85,000	4,83,500	*—2,500*	1,52,66,000
27. Ports and Pilotage	3,25,600	79,800	*—400*	4,05,000
30. Scientific Departments	49,800	1,200	—	51,000
31. Education	77,23,200	1,71,700	*—900*	78,94,000
32. Medical	37,95,300	2,46,000	*—1,300*	40,40,000
33. Public Health	9,79,400	23,700	*—100*	10,03,000
34. Agriculture	16,08,200	1,22,400	*—600*	17,30,000
35. Industries	1,59,100	19,000	*—100*	1,78,000
37. Miscellaneous Departments	3,52,100	18,000	*—100*	3,70,000
Total	4,74,09,800	22,15,700	*—11,500*	4,96,14,000
CIVIL WORKS.				
41. Civil Works	86,72,900	5,29,900	*—2,800*	92,00,000
MISCELLANEOUS.				
43. Famine	10,000	—	—	10,000
45. Superannuation Allowances and Pensions	57,86,100	20,95,800	*—10,900*	78,71,000
46. Stationery and Printing	7,14,500	43,700	*—200*	7,58,000
47. Miscellaneous	12,69,500	4,500	—	12,74,000
Total	77,80,100	21,44,000	*—11,100*	99,13,000
Total Expenditure charged to Revenue	8,23,08,300	54,37,900	*—28,200*	8,77,18,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	7,48,000	—	—	7,48,000
60B. Payments of commuted value of Pensions	1,38,000	—	—	1,38,000
61. Payments to Retrenched Personnel	11,000	—	—	11,000
Total Capital Expenditure not charged to Revenue	8,97,000	—	—	8,97,000

Revised Estimate of the Revenue of the Shan States Federation in India and in England for 1935–36.

HEADS OF REVENUE.

	Principal Heads of Revenue.	India.	England.	Total.
		Rs.	Rs.	Rs.
V.	Land Revenue	3,21,000	—	3,21,000
VI.	Excise	58,000	—	58,000
VII.	Stamps	14,000	—	14,000
VIII.	Forest	11,52,000	—	11,52,000
IX.	Registration	1,000	—	1,000
IXa.	Scheduled Taxes	66,000	—	66,000
	Total	16,12,000	—	16,12,000
	Civil Administration.			
XVII.	Administration of Justice	6,000	—	6,000
XIX.	Police	21,000	—	21,000
XXI.	Education	11,000	—	11,000
XXII.	Medical	23,000	—	23,000
XXIII.	Public Health	1,000	—	1,000
XXIV.	Agriculture	1,000	—	1,000
XXVI.	Miscellaneous Departments	10,000	—	10,000
	Total	73,000	—	73,000
	Civil Works			
XXX.	Civil Works	2,00,000	—	2,00,000
	Miscellaneous.			
XXXV.	Miscellaneous	14,49,900	100	14,50,000
	Total Revenue	33,34,900	100	33,35,000

REVISED ESTIMATE of the EXPENDITURE of the SHAN STATES FEDERATION in India and in England for 1935-36.

HEADS OF EXPENDITURE.

		India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
	DIRECT DEMANDS ON THE REVENUE.				
5.	Land Revenue	1,000	—	—	1,000
6.	Excise	21,000	—	—	21,000
7.	Stamps	1,000	—	—	1,000
8.	Forest	3,91,200	13,900	*—100*	4,05,000
9.	Registration	1,000	—	—	1,000
	Total	4,15,200	13,900	*—100*	4,29,000
	IRRIGATION, &c., REVENUE ACCOUNT.				
15.	Other Revenue Expenditure financed from ordinary Revenues	1,000	—	—	1,000
	DEBT SERVICES.				
19.	Interest on Ordinary Debt	67,000	—	—	67,000
21.	Reduction or Avoidance of Debt	28,000	—	—	28,000
	Total	95,000	—	—	95,000
	CIVIL ADMINISTRATION.				
22.	General Administration	4,92,000	26,100	*—100*	5,18,000
24.	Administration of Justice	15,000	—	—	15,000
25.	Jails and Convict Settlements	22,000	—	—	22,000
26.	Police	1,56,300	1,700	—	1,58,000
31.	Education	2,56,800	3,200	—	2,60,000
32.	Medical	1,54,500	9,600	*-100*	1,64,000
33.	Public Health	37,000	—	—	37,000
34.	Agriculture	15,000	—	—	15,000
37.	Miscellaneous Departments	2,000	—	—	2,000
	Total	11,50,600	40,600	*—200*	11,91,000
	CIVIL WORKS.				
41.	Civil Works	11,93,400	30,700	*—100*	12,24,000
	MISCELLANEOUS.				
45.	Superannuation Allowances and Pensions	21,000	—	—	21,000
46.	Stationery and Printing	13,000	—	—	13,000
47.	Miscellaneous	83,000	—	—	83,000
	Total	1,17,000	—	—	1,17,000
	Total Expenditure charged to Revenue	29,72,200	85,200	*—400*	30,57,000

REVISED ESTIMATE of the REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1935-36.

HEADS OF REVENUE.	India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II. Taxes on Income	80,000	—	80,000
III. Salt	63,000	—	63,000
V. Land Revenue	1,79,11,000	—	1,79,11,000
VI. Excise	1,43,63,000	—	1,43,63,000
VII. Stamps	1,16,87,000	—	1,16,87,000
VIII. Forest	8,36,000	—	8,36,000
IX. Registration	14,29,000	—	14,29,000
Total	4,63,69,000	—	4,63,69,000
IRRIGATION, &c., WORKS.			
XIII. Works for which Capital Accounts are kept	21,24,000	—	21,24,000
XIV. Works for which no Capital Accounts are kept	1,12,000	—	1,12,000
Total	22,36,000	—	22,36,000
INTEREST RECEIPTS.			
XVI. Interest	6,95,000	—	6,95,000
CIVIL ADMINISTRATION.			
XVII. Administration of Justice	4,40,000	—	4,40,000
XVIII. Jails and Convict Settlements	3,75,000	—	3,75,000
XIX. Police	1,89,000	—	1,89,000
XX. Ports and Pilotage	5,000	—	5,000
XXI. Education	7,41,000	—	7,41,000
XXII. Medical	2,19,000	—	2,19,000
XXIII. Public Health	2,45,000	—	2,45,000
XXIV. Agriculture	4,47,000	—	4,47,000
XXV. Industries	3,62,000	—	3,62,000
XXVI. Miscellaneous Departments	33,000	—	33,000
Total	30,56,000	—	30,56,000
CIVIL WORKS.			
XXX. Civil Works	12,25,000	—	12,25,000
MISCELLANEOUS.			
XXXIII. Receipts in aid of Superannuation	1,06,000	—	1,06,000
XXXIV. Stationery and Printing	2,57,000	—	2,57,000
XXXV. Miscellaneous	2,88,000	—	2,88,000
Total	6,51,000	—	6,51,000
PROVINCIAL CONTRIBUTION AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.			
XXXIXA. Miscellaneous adjustments between the Central and Provincial Governments	11,64,000	—	11,64,000
Total Revenue	5,53,96,000	—	5,53,96,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1935–36.

HEADS OF EXPENDITURE.	India.	England.	Total.
	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.			
3. Salt	1,000	—	1,000
5. Land Revenue	14,30,000	47,000	14,77,000
6. Excise	17,13,000	2,000	17,15,000
7. Stamps	2,13,000	—	2,13,000
8. Forest	7,46,000	45,000	7,91,000
9. Registration	6,60,000	—	6,60,000
Total	47,63,000	94,000	48,57,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.			
8A. Forest Capital Outlay	54,000	—	54,000
IRRIGATION, &C., REVENUE ACCOUNT.			
14. Works for which Capital Accounts are kept—Interest on Debt	20,34,000	—	20,34,000
15. Other Revenue Expenditure financed from ordinary Revenues	3,71,000	—	3,71,000
Total	24,05,000	—	24,05,000
DEBT SERVICES.			
19. Interest on Ordinary Debt	3,78,000	—	3,78,000
20. Interest on other obligations	1,02,000	—	1,02,000
21. Reduction or avoidance of Debt	5,71,000	—	5,71,000
Total	10,51,000	—	10,51,000
CIVIL ADMINISTRATION.			
22. General Administration	69,65,000	4,80,000	74,45,000
24. Administration of Justice	39,05,000	1,04,000	40,09,000
25. Jails and Convict Settlements	18,86,000	12,000	18,98,000
26. Police	82,84,000	2,26,000	85,10,000
27. Ports and Pilotage	4,000	—	4,000
30. Scientific Departments	34,000	—	34,000
31. Education	84,33,000	78,000	85,11,000
32. Medical	25,32,000	1,23,000	26,55,000
33. Public Health	12,77,000	22,000	12,99,000
34. Agriculture	15,80,000	29,000	16,09,000
35. Industries	9,73,000	14,000	9,87,000
37. Miscellaneous Departments	57,000	8,000	65,000
Total	3,59,30,000	10,96,000	3,70,26,000
CIVIL WORKS.			
41. Civil Works	53,86,000	99,000	54,85,000
MISCELLANEOUS.			
43. Famine	1,06,000	—	1,06,000
45. Superannuation Allowances and Pensions	30,13,000	10,08,000	40,21,000
46. Stationery and Printing	7,72,000	44,000	8,16,000
47. Miscellaneous	2,67,000	—	2,67,000
Total	41,58,000	10,52,000	52,10,000
EXTRAORDINARY ITEMS.			
52. Extraordinary Payments	7,000	—	7,000
Total Expenditure charged to Revenue	5,37,54,000	23,41,000	5,60,95,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
55. Construction of Irrigation, &c., Works	1,000	—	1,000
60. Civil Works	19,19,000	1,000	19,20,000
60A. Other Provincial Works not charged to Revenue	90,000	—	90,000
60B. Payments of commuted value of Pensions	3,05,000	—	3,05,000
61. Payments to retrenched personnel	*—2,000*	—	*—2,000*
Total Capital Expenditure not charged to Revenue	23,13,000	1,000	23,14,000

NOTE.—The Local Government prepared their Estimates on the basis of 1*s.* 6*d.* per rupee.

REVISED ESTIMATE of the REVENUE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1935–36.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	2,40,20,000	—	2,40,20,000
VI.	Excise	58,90,000	—	58,90,000
VII.	Stamps	53,00,000	—	53,00,000
VIII.	Forest	50,00,000	—	50,00,000
IX.	Registration	4,90,000	—	4,90,000
	Total	4,07,00,000	—	4,07,00,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	2,37,000	—	2,37,000
XIV.	Works for which no Capital Accounts are kept	95,000	—	95,000
	Total	3,32,000	—	3,32,000
	INTEREST RECEIPTS.			
XVI.	Interest	3,87,000	—	3,87,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	5,00,000	—	5,00,000
XVIII.	Jails and Convict Settlements	1,35,000	—	1,35,000
XIX.	Police	87,000	—	87,000
XXI.	Education	6,82,000	—	6,82,000
XXII.	Medical	71,000	—	71,000
XXIII.	Public Health	74,000	—	74,000
XXIV.	Agriculture	2,43,000	—	2,43,000
XXV.	Industries	24,000	—	24,000
XXVI.	Miscellaneous Departments	4,04,000	—	4,04,000
	Total	22,20,000	—	22,20,000
	CIVIL WORKS.			
XXX.	Civil Works	13,89,000	—	13,89,000
	MISCELLANEOUS.			
XXXII.	Transfers from Famine Relief Fund	2,000	—	2,000
XXXIII.	Receipts in aid of Superannuation	45,000	—	45,000
XXXIV.	Stationery and Printing	50,000	—	50,000
XXXV.	Miscellaneous	4,19,000	—	4,19,000
	Total	5,16,000	—	5,16,000
	EXTRAORDINARY ITEMS.			
XL.	Extraordinary Receipts	12,000	—	12,000
	Total Revenue	4,55,56,000	—	4,55,56,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1935-36.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	18,53,000	—	—	18,53,000
6. Excise	9,57,000	—	—	9,57,000
7. Stamps	1,21,000	—	—	1,21,000
8. Forest	34,63,000	99,000	*—1,000*	35,61,000
9. Registration	1,97,000	—	—	1,97,000
Total	65,91,000	99,000	*—1,000*	66,89,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	1,00,000	9,000	—	1,09,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	28,20,000	—	—	28,20,000
15. Other Revenue Expenditure financed from ordinary Revenues	1,08,000	—	—	1,08,000
Total	29,28,000	—	—	29,28,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16B. Construction of Irrigation, &c., Works financed from ordinary Revenue	15,000	—	—	15,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	38,000	—	—	38,000
20. Interest on other obligations	30,000	—	—	30,000
21. Reduction or avoidance of Debt	7,28,000	—	—	7,28,000
Total	7,96,000	—	—	7,96,000
CIVIL ADMINISTRATION.				
22. General Administration	65,39,000	2,84,000	*—2,000*	68,21,000
24. Administration of Justice	26,33,000	69,000	—	27,02,000
25. Jails and Convict Settlements	8,62,000	—	—	8,62,000
26. Police	58,92,000	2,02,000	*—1,000*	60,93,000
30. Scientific Departments	15,000	—	—	15,000
31. Education	51,04,000	1,10,000	*—1,000*	52,13,000
32 Medical	14,10,000	71,000	—	14,81,000
33. Public Health	3,63,000	2,000	—	3,65,000
34. Agriculture	15,23,000	46,000	—	15,69,000
35. Industries	2,76,000	—	—	2,76,000
37. Miscellaneous Departments	1,56,000	6,000	—	1,62,000
Total	2,47,73,000	7,90,000	*—4,000*	2,55,59,000
CIVIL WORKS.				
41. Civil Works	64,83,000	46,000	—	65,29,000
MISCELLANEOUS.				
43. Famine	2,000	—	—	2,000
45. Superannuation Allowances and Pensions	32,16,000	10,37,000	*—5,000*	42,48,000
46. Stationery and Printing	5,21,000	1,000	—	5,22,000
47. Miscellaneous	7,18,000	—	—	7,18,000
Total	44,57,000	10,38,000	*—5,000*	54,90,000
Total Expenditure charged to Revenue	4,61,43,000	19,82,000	*—10,000*	4,81,15,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital Outlay on Forests	10,000	—	—	10,000
55. Construction of Irrigation, &c. Works	58,000	—	—	58,000
60. Civil Works	5,41,000	—	—	5,41,000
60B. Payments of commuted value of Pensions	2,45,000	—	—	2,45,000
Total Capital Expenditure not charged to Revenue	8,54,000	—	—	8,54,000

REVISED ESTIMATE of the REVENUE of the Government of the NORTH-WEST FRONTIER PROVINCE in India and in England for 1935–36.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
V.	Land Revenue	21,71,000	—	21,71,000
VI.	Excise	8,32,000	—	8,32,000
VII.	Stamps	9,16,000	—	9,16,000
VIII.	Forest	3,80,000	—	3,80,000
IX.	Registration	66,000	—	66,000
	Total	43,65,000	—	43,65,000
	IRRIGATION, &c., WORKS.			
XIII.	Works for which Capital Accounts are kept	12,34,000	—	12,34,000
XIV.	Works for which no Capital Accounts are kept	43,000	—	43,000
	Total	12,77,000	—	12,77,000
	INTEREST RECEIPTS.			
XVI.	Interest	88,000	—	88,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	1,98,000	—	1,98,000
XVIII.	Jails and Convict Settlements	1,89,000	—	1,89,000
XIX.	Police	33,000	—	33,000
XXI.	Education	92,000	—	92,000
XXII.	Medical	93,000	—	93,000
XXIII.	Public Health	6,000	—	6,000
XXIV.	Agriculture	1,00,000	—	1,00,000
XXV.	Industries	11,000	—	11,000
XXVI.	Miscellaneous Departments	60,000	—	60,000
	Total	7,82,000	—	7,82,000
	CIVIL WORKS.			
XXX.	Civil Works	3,26,000	—	3,26,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	22,000	—	22,000
XXXIV.	Stationery and Printing	40,000	—	40,000
XXXV.	Miscellaneous	1,35,000	—	1,35,000
	Total	1,97,000	—	1,97,000
	PROVINCIAL CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.			
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	1,00,00,000	—	1,00,00,000
	Total Revenue	1,70,35,000	—	1,70,35,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the NORTH-WEST FRONTIER PROVINCE in India and in England for 1935–36.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.	Rs.	Rs.	Rs.	Rs.
5. Land Revenue	3,49,000	—	—	3,49,000
6. Excise	80,000	—	—	80,000
7. Stamps	22,000	—	—	22,000
8. Forests	3,00,000	4,000	—	3,04,000
9. Registration	12,000	—	—	12,000
Total	7,63,000	4,000	—	7,67,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	4,000	—	—	4,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—Interest on Debt	10,80,000	—	—	10,80,000
15. Other Revenue Expenditure financed from Ordinary Revenues	4,27,000	72,000	—	4,99,000
Total	15,07,000	72,000	—	15,79,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	59,000	—	—	59,000
21. Reduction or Avoidance of Debt	70,000	—	—	70,000
Total	1,29,000	—	—	1,29,000
CIVIL ADMINISTRATION.				
22. General Administration	20,61,000	1,62,000	—	22,23,000
24. Administration of Justice	7,87,000	33,000	—	8,20,000
25. Jails and Convict Settlements	9,45,000	12,000	—	9,57,000
26. Police	32,04,000	1,14,000	—	33,18,000
30. Scientific Departments	6,000	—	—	6,000
31. Education	21,44,000	13,000	—	21,57,000
32. Medical	6,19,000	24,000	—	6,43,000
33. Public Health	1,28,000	4,000	—	1,32,000
34. Agriculture	4,48,000	13,000	—	4,61,000
35. Industries	12,000	—	—	12,000
37. Miscellaneous Departments	25,000	—	—	25,000
Total	1,03,79,000	3,75,000	—	1,07,54,000
CIVIL WORKS.				
41. Civil Works	31,19,000	—	—	31,19,000
MISCELLANEOUS.				
43. Famine	10,000	—	—	10,000
45. Superannuation Allowances and Pensions	7,44,000	80,000	—	8,24,000
46. Stationery and Printing	2,36,000	—	—	2,36,000
47. Miscellaneous	1,57,000	2,000	—	1,59,000
Total	11,47,000	82,000	—	12,29,000
EXTRAORDINARY ITEMS.				
52. Extraordinary Payments	2,000	—	—	2,000
Total Expenditure charged to Revenue	1,70,50,000	5,33,000	—	1,75,83,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c., Works	13,08,000	5,000	—	13,13,000
58. Capital Outlay on Hydro-Electric Schemes	4,93,000	7,000	—	5,00,000
60B. Payments of commuted value of Pensions	1,33,000	—	—	1,33,000
Total Capital Expenditure not charged to Revenue	19,34,000	12,000	—	19,46,000

REVISED ESTIMATE of the REVENUE of the Government of ASSAM in India and in England for 1935-36.

	HEADS OF REVENUE.	India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs.
II.	Taxes on Income	3,25,000	—	3,25,000
III.	Salt	14,000	—	14,000
V.	Land Revenue	1,22,18,000	—	1,22,18,000
VI.	Excise	35,21,000	—	35,21,000
VII.	Stamps	17,20,000	—	17,20,000
VIII.	Forest	13,55,000	—	13,55,000
IX.	Registration	1,66,000	—	1,66,000
	Total	1,93,19,000	—	1,93,19,000
	INTEREST RECEIPTS.			
XVI.	Interest	60,000	—	60,000
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	1,80,000	—	1,80,000
XVIII.	Jails and Convict Settlements	61,000	—	61,000
XIX.	Police	1,61,000	—	1,61,000
XXI.	Education	3,58,000	—	3,58,000
XXII.	Medical	1,73,000	—	1,73,000
XXIII.	Public Health	1,20,000	—	1,20,000
XXIV.	Agriculture	1,07,000	—	1,07,000
XXV.	Industries	25,000	—	25,000
XXVI.	Miscellaneous Departments	69,000	—	69,000
	Total	12,54,000	—	12,54,000
	CIVIL WORKS.			
XXX.	Civil Works	19,21,000	—	19,21,000
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	20,000	—	20,000
XXXIV.	Stationery and Printing	46,000	—	46,000
XXXV.	Miscellaneous	90,000	—	90,000
	Total	1,56,000	—	1,56,000
	PROVINCIAL CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS, &c.			
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments	9,12,000	—	9,12,000
	Total Revenue	2,36,22,000	—	2,36,22,000

REVISED ESTIMATE of the EXPENDITURE of the Government of ASSAM in India and in England for 1935–36.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	17,30,000	1,000	—	17,31,000
6. Excise	5,35,000	—	—	5,35,000
7. Stamps	41,000	—	—	41,000
8. Forest	10,83,000	49,000	—	11,32,000
9. Registration	1,57,000	—	—	1,57,000
Total	35,46,000	50,000	—	35,96,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	36,000	—	—	36,000
RAILWAY REVENUE ACCOUNT.				
10. State Railways	44,000	—	—	44,000
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from Ordinary Revenues	66,000	—	—	66,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	5,93,000	—	—	5,93,000
21. Reduction or Avoidance of Debt	10,16,000	—	—	10,16,000
Total	16,09,000	—	—	16,09,000
CIVIL ADMINISTRATION.				
22. General Administration	26,01,000	1,89,000	*—1,000*	27,89,000
24. Administration of Justice	11,25,000	32,000	—	11,57,000
25. Jails and Convict Settlements	5,01,000	—	—	5,01,000
26. Police	28,82,000	92,000	—	29,74,000
27. Ports and Pilotage	20,000	—	—	20,000
30. Scientific Departments	4,000	—	—	4,000
31. Education	33,31,000	16,000	—	33,47,000
32. Medical	13,56,000	33,000	—	13,89,000
33. Public Health	6,93,000	8,000	—	7,01,000
34. Agriculture	7,50,000	4,000	—	7,54,000
35. Industries	2,13,000	—	—	2,13,000
37. Miscellaneous Departments	66,000	9,000	—	75,000
Total	1,35,42,000	3,83,000	*—1,000*	1,39,24,000
CIVIL WORKS.				
41. Civil Works	57,90,000	71,000	—	58,61,000
MISCELLANEOUS.				
43. Famine	7,000	—	—	7,000
45. Superannuation Allowances and Pensions	14,80,000	6,06,000	*—2,000*	20,84,000
46. Stationery and Printing	3,06,000	—	—	3,06,000
47. Miscellaneous	7,76,000	—	—	7,76,000
Total	25,69,000	6,06,000	*—2,000*	31,73,000
EXTRAORDINARY ITEMS.				
52. Extraordinary payments	6,000	—	—	6,000
Total Expenditure charged to Revenue	2,72,08,000	11,10,000	*—3,000*	2,83,15,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
60B. Payments of commuted value of Pensions	1,60,000	—	—	1,60,000
61. Payments to Retrenched Personnel	*—8,000*	—	—	*—8,000*
Total Capital Expenditure not charged to Revenue	1,52,000	—	—	1,52,000

REVISED ESTIMATE of the REVENUE of the Government of COORG in India and in England for 1935–36.

HEADS OF REVENUE.

		India.	England.	Total.
	PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.	Rs,
V.	Land Revenue	3,19,400	—	3,19,400
VI.	Excise	2,27,500	—	2,27,500
VII.	Stamps	72,900	—	72,900
VIII.	Forest	3,02,100	—	3,02,100
IX.	Registration	6,000	—	6,000
	Total	9,27,900	—	9,27,900
	CIVIL ADMINISTRATION.			
XVII.	Administration of Justice	3,100	—	3,100
XVIII.	Jails and Convict Settlements	200	—	200
XIX.	Police	100	—	100
XXI.	Education	13,000	—	13,000
XXII.	Medical	8,900	—	8,900
XXIII.	Public Health	100	—	100
XXIV.	Agriculture	200	—	200
XXVI.	Miscellaneous Departments	77,800	—	77,800
	Total	1,03,400	—	1,03,400
	CIVIL WORKS.			
XXX.	Civil Works	29,200	—	29,200
	MISCELLANEOUS.			
XXXIII.	Receipts in aid of Superannuation	100	—	100
XXXIV.	Stationery and Printing	800	—	800
XXXV.	Miscellaneous	600	—	600
	Total	1,500	—	1,500
	Total Revenue	10,62,000	—	10,62,000

REVISED ESTIMATE of the EXPENDITURE of the Government of COORG in India and in England for 1935-36.

HEADS OF EXPENDITURE.	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	80,600	—	—	80,600
6. Excise	10,300	—	—	10,300
7. Stamps	1,400	—	—	1,400
8. Forest	2,25,700	4,900	—	2,30,600
9. Registration	2,600	—	—	2,600
Total	3,20,600	4,900	—	3,25,500
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	8,100	—	—	8,100
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from Ordinary Revenues	9,400	—	—	9,400
DEBT SERVICES.				
19. Interest on Ordinary Debt	1,700	—	—	1,700
20. Interest on other obligations	4,000	—	—	4,000
Total	5,700	—	—	5,700
CIVIL ADMINISTRATION.				
22. General Administration	1,32,400	18,900	—	1,51,300
24. Administration of Justice	52,500	500	—	53,000
25. Jails and Convict Settlements	10,300	—	—	10,300
26. Police	93,600	—	—	93,600
31. Education	1,69,500	1,700	—	1,71,200
32. Medical	85,700	7,900	—	93,600
33. Public Health	9,100	—	—	9,100
34. Agriculture	34,700	—	—	34,700
37. Miscellaneous Departments	26,600	—	—	26,600
Total	6,14,400	29,000	—	6,43,400
CIVIL WORKS.				
41. Civil Works	2,17,700	—	—	2,17,700
MISCELLANEOUS.				
45. Superannuation Allowances and Pensions	69,100	21,000	—	90,100
46. Stationery and Printing	21,500	—	—	21,500
47. Miscellaneous	18,600	—	—	18,600
Total	1,09,200	21,000	—	1,30,200
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A. Commuted value of Pensions financed from ordinary Revenue	39,000	—	—	39,000
Total Expenditure charged to Revenue	13,24,100	54,900	—	13,79,000

(4801) Pa. 1571. Wt. P. 502—1352 150 6/36 L.O.P.

S.O. Code No. 88-801-0-36

00134358

Digitized with financial assistance from

Government of Maharashtra

on 01 February, 2020